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Special Counsel to Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

| | |
|--|--------------------------|
| -----X | |
| In re | : Chapter 11 Case No. |
| | : |
| LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> , | : 08-13555 (JMP) |
| | : |
| Debtors. | : (Jointly Administered) |
| | : |
| -----X | |

**FIRST INTERIM APPLICATION OF JONES DAY,
SPECIAL COUNSEL TO THE DEBTORS AND DEBTORS IN POSSESSION,
SEEKING ALLOWANCE AND PAYMENT OF INTERIM COMPENSATION AND
REIMBURSEMENT OF EXPENSES UNDER 11 U.S.C. SECTIONS 330 AND 331**

| | |
|--|--|
| Name of Applicant: | <u>Jones Day</u> |
| Authorized to Provide Professional Services to: | <u>Lehman Brothers Holdings Inc. and its affiliated debtors</u> |
| Date of Interim Retention Order: | <u>February 25, 2009</u> <u>(effective <i>nunc pro tunc</i> to the</u> <u>Engagement Dates, as defined in</u> <u>the Retention Application (as such</u> <u>term is defined below))</u> |
| Period for Which Compensation and Reimbursement are Sought | <u>From the Engagement Dates to</u> <u>January 31, 2009</u> |
| Amount of Professional Fees Sought as Actual, Reasonable, and Necessary: | <u>\$1,258,056.00</u> |

Amount of Expense Reimbursement Sought as Actual,
Reasonable, and Necessary:

\$10,425.76

Total Amount Sought:

\$1,268,481.76

This is an/a: X Interim ___ Final Application.

Aggregate Amounts Paid to Date:

\$0.00

COMPENSATION PERIOD

ENGAGEMENT DATES THROUGH JANUARY 31, 2009

| <u>Name</u> | <u>Year</u> | <u>Rate</u> | | <u>Compensation Period Hours</u> | <u>Compensation Period Fees</u> |
|-----------------|-------------|-------------|------|--------------------------------------|-------------------------------------|
| | | 2008 | 2009 | | |
| Partners | | | | | |
| A KO | 1991 | 650 | 700 | 7.80 | 5,170.00 |
| C J AHERN | 1992 | 600 | 625 | 70.70 | 42,520.00 |
| C P LIU | 1996 | 400 | 425 | 65.90 | 26,770.00 |
| E W SEDLAK | 1984 | 575 | 640 | 132.00 | 79,267.00 |
| J C ROEBUCK | 1975 | 675 | 750 | 4.00 | 2,700.00 |
| K UMINO | 1987 | 575 | 640 | 5.00 | 2,875.00 |
| P J BENVENUTTI | 1974 | 745 | 775 | 132.10 | 100,031.50 |
| R SATO | 1992 | 525 | 590 | 113.40 | 61,108.00 |
| S D POWELL | 1989 | 700 | 800 | 138.10 | 100,190.00 |
| T YAMADA | 1992 | 575 | 640 | 1.20 | 768.00 |
| W E BRYSON | 1984 | 550 | 575 | 59.20 | 32,765.00 |
| Y MORI | 1993 | 525 | 590 | 68.40 | 36,807.00 |
| Partners Total: | 490,971.50 | | | | |
| | | | | | |
| Associates | | | | | |
| A CHIU | 2002 | 375 | 400 | 8.80 | 3,520.00 |
| A M JUREWICZ | 2007 | N/A | 250 | 2.30 | 575.00 |
| C C EGAN | 2008 | N/A | 325 | 42.40 | 13,780.00 |
| C SEETOO | 2007 | 175 | 200 | 35.00 | 6,377.50 |
| E J MARSHBAUM | 2008 | 200 | 225 | 1.50 | 300.00 |
| H E MILLS | 2009 | 200 | 225 | 24.80 | 5,035.00 |
| H TAKASE | 2004 | 280 | 330 | 18.90 | 5,292.00 |
| H YOSHIOKA | 2007 | 240 | 280 | 161.70 | 39,740.00 |
| K KATAHIRA | 2007 | 240 | 280 | 15.50 | 3,720.00 |
| L Y LIU | 2000 | 340 | 375 | 43.40 | 14,756.00 |
| M H CORREA | 2001 | N/A | 525 | 2.00 | 1,050.00 |
| M ITO | 2006 | 250 | 300 | 161.50 | 46,150.00 |
| M NISHI | 1997 | 475 | 530 | 243.80 | 117,477.00 |
| M ONOGI | 2001 | 325 | 390 | 269.60 | 92,176.50 |
| M W LO | 1997 | 310 | 350 | 91.50 | 29,909.00 |
| M ZHU | 2005 | 170 | 200 | 6.30 | 1,071.00 |
| P J CROSBY | 1984 | 565 | 565 | 241.50 | 136,447.50 |
| R HASHIMOTO | 2006 | 250 | 300 | 0.50 | 125.00 |
| R S BARR | 2004 | 450 | 525 | 37.95 | 18,322.50 |
| S C LAM | 1994 | 525 | 550 | 24.70 | 13,242.50 |
| S Y LAM | 1998 | 475 | 500 | 2.60 | 1,235.00 |

| <u>Name</u> | <u>Year</u> | <u>Rate</u> | | <u>Compensation Period Hours</u> | <u>Compensation Period Fees</u> |
|--------------------------------|-------------------|----------------|------|--------------------------------------|-------------------------------------|
| | | 2008 | 2009 | | |
| T FUNO | 2008 | - ¹ | 270 | 6.50 | 1,755.00 |
| Y TAKATAMA | 2007 | 240 | 280 | 287.30 | 73,312.00 |
| Y YOSHIDA | 2006 | 250 | 300 | 0.80 | 200.00 |
| Associates Total: | 625,568.50 | | | | |
| | | | | | |
| Staff Attorneys | | | | | |
| C CHIU | 2006 | 170 | 200 | 2.30 | 391.00 |
| E KAO | 2007 | 170 | 190 | 5.00 | 850.00 |
| L C FISCHER | 1996 | 200 | 225 | 57.90 | 11,692.50 |
| Staff Attorneys Total: | 12,933.50 | | | | |
| | | | | | |
| Paraprofessionals ² | | | | | |
| A M CHAN | N/A | 225 | 275 | 8.00 | 1,800.00 |
| A YANG | N/A | 120 | 120 | 102.60 | 12,312.00 |
| C P MA | N/A | 225 | 250 | 4.50 | 1,125.00 |
| C T RATHBONE | N/A | 205 | 240 | 37.00 | 7,840.50 |
| D K KAN | N/A | 225 | 275 | 9.50 | 2,612.50 |
| D M HIRTZEL | N/A | 250 | 275 | 1.00 | 275.00 |
| H NAKAO | N/A | 200 | 230 | 1.90 | 401.00 |
| J CHU | N/A | 310 | 320 | 28.75 | 8,940.00 |
| K OSADA | 2007 ³ | 200 | 230 | 11.00 | 2,200.00 |
| M B STONE | N/A | 275 | 275 | 130.60 | 35,915.00 |
| P S KO | N/A | 200 | 220 | 1.00 | 200.00 |
| R LOK | N/A | 160 | 170 | 75.00 | 12,000.00 |
| R KIMURA | N/A | 200 | 230 | 120.60 | 26,259.00 |
| R SHINOZAKI | N/A | 175 | 210 | 25.50 | 4,462.50 |
| Y ISHIHARA | N/A | 175 | 210 | 56.50 | 11,095.00 |
| S ISHIWATA | N/A | 100 | 110 | 10.50 | 1,145.00 |
| Paraprofessionals Total: | 128,582.50 | | | | |
| GRAND TOTAL | 1,258,056.00 | | | | |

¹ T Funo was not with Jones Day in 2008.

² “Paraprofessionals” include paralegals, trainee solicitors, translators and judicial scriveners.

³ Admitted in Japan as *Shiho Shoshi* (i.e. judicial scriveners).

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Special Counsel to Debtors In Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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| In re | : Chapter 11 Case No. |
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| LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> , | : 08-13555 (JMP) |
| | : |
| Debtors. | : (Jointly Administered) |
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**FIRST INTERIM APPLICATION OF JONES DAY,
SPECIAL COUNSEL TO THE DEBTORS AND DEBTORS IN POSSESSION,
SEEKING ALLOWANCE AND PAYMENT OF INTERIM COMPENSATION AND
REIMBURSEMENT OF EXPENSES UNDER 11 U.S.C. SECTIONS 330 AND 331**

TO THE HONORABLE JAMES M. PECK,
UNITED STATES BANKRUPTCY JUDGE:

Jones Day, special counsel for Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases (collectively, the “Debtors”), submits this first interim application (the “Interim Application”) seeking (a) allowance of compensation for professional services rendered by Jones Day to the Debtors in the amount of \$1,258,056.00, and (b) reimbursement of actual and necessary charges and disbursements

incurred by Jones Day in the rendition of required professional services on behalf of the Debtors in the amount of \$10,425.76, in each case for the period from the Engagement Dates (as defined in the Retention Application (as such term is defined below)) through January 31, 2009 (the “Compensation Period”) pursuant to section 330(a) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on January 30, 1996 (the “UST Guidelines”), General Order M-151, Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases (the “Local Guidelines”), and the Second Amended Order Pursuant to sections 105(a) and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(b) Establishing Procedures for Interim Monthly Compensation of Professionals, entered in these cases on March 13, 2009 (the “Interim Compensation Order” and, collectively with the UST Guidelines and the Local Guidelines, the “Guidelines”). In support of this Interim Application, Jones Day respectfully represents as follows.

Background

1. Commencing on September 15, 2008 and periodically thereafter (as applicable, the “Commencement Date”), Lehman Brothers Holdings Inc. (“LBHI”) and the other Debtors commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code. The Debtors’ chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

2. On September 17, 2008, the United States Trustee for the Southern District of New York (the “U.S. Trustee”) appointed a statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the “Creditors’ Committee”).

3. On September 19, 2008, a proceeding was commenced under the Securities Investor Protection Act of 1970 (“SIPA”) with respect to Lehman Brothers Inc. (“LBI”). A trustee appointed under SIPA is administering LBI’s estate. On January 19, 2009, the U.S. Trustee appointed an examiner (the “Examiner”) and on January 20, 2009, the Court approved the U.S. Trustee’s appointment of the Examiner.

Jurisdiction and Venue

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. § 1408 and 1409.

Relief Requested

5. Pursuant to this Application, Jones Day hereby seeks allowance of the following: (a) compensation for professional services rendered during the Compensation Period in the aggregate amount of \$1,258,056.00; and (b) reimbursement of expenses incurred in connection with such services in the aggregate amount of \$10,425.76.

6. During the Compensation Period, Jones Day attorneys and paraprofessionals expended a total of 3,217.80 hours for which compensation is requested.

7. Prefixed to this Application is the cover sheet required by the UST Guidelines, which includes a schedule setting forth the names of all Jones Day professionals and paraprofessionals who have performed services for which compensation is sought, the person's position in the firm, and the year each attorney was first admitted to practice law. In addition, the schedule sets forth for each person (a) the hourly rate(s) during the

Compensation Period, (b) the total hours billed for which compensation is sought, and (c) the total compensation for such hours.

8. Annexed hereto as Exhibit “A” is a summary of the services rendered by Jones Day for which compensation is sought by project category. Annexed hereto as Exhibit “B” is a listing of the detailed time entries of Jones Day professionals and paraprofessionals, by project category, with respect to the compensation requested. Annexed hereto as Exhibit “C” is a summary of the types of expenses for which reimbursement is sought. Annexed hereto as Exhibit “D” is a detailed itemization of such expenses. Annexed hereto as Exhibit “E” is a proposed form of order granting the Application. Annexed hereto as Exhibit “F” is the certification of Simon D. Powell with respect to the Application pursuant to the Local Guidelines.

Jones Day’s Retention and Services Provided

9. On February 4, 2009, the Debtors filed their Application Pursuant to Sections 327(e) and 328(a) of the Bankruptcy Code and Rule 2014 of the Bankruptcy Rules for Authorization to Employ and Retain Jones Day as Special Counsel to the Debtor, *nunc pro tunc* to the Engagement Dates (the “Retention Application”).

10. On February 25, 2009, the Court entered the Amended Order Pursuant to Sections 327(e) and 328(a) of the Bankruptcy Code Authorizing the Employment and Retention of Jones Day as Special Counsel to the Debtors, *nunc pro tunc* to the Engagement Dates (the “Retention Order”).

11. On March 13, 2009, the Court entered the Interim Compensation Order, which superseded the amended order dated November 5, 2008 in its entirety. Pursuant to the Interim Compensation Order, the Court established procedures for the Debtors’ payment of interim compensation and reimbursement of expenses of professionals retained in these chapter 11 cases.

12. Below is a summary of the major activities performed during the Compensation Period by Jones Day professionals and paraprofessionals in assisting the Debtors with their reorganization, categorized by region. More detailed descriptions of the services rendered by Jones Day are included in the Notice of Monthly Fee and Expense Invoice for each monthly period from the Engagement Dates through January 31, 2009 (collectively, the “Monthly Statements”). In accordance with the UST Guidelines, a summary of the hours and amounts billed during the Compensation Period by each timekeeper, as well as each timekeeper’s position, hourly rate and, if applicable, the year in each timekeeper was first licensed to practice law, and their areas of expertise, is set out in the cover sheet prefixed to this Application.

13. During the Compensation Period, Jones Day professionals and paraprofessionals assisted LBHI in relation to issues arising principally in the Asia Pacific region, Hong Kong, the Philippines, Taiwan, Japan and Australia as a consequence of the Debtors’ chapter 11 cases in the United States, including anticipated litigation, securities, insolvency, commercial, real estate and any and all other related issues with respect to a range of issues in these regions as more specifically set out below. In addition, Jones Day professionals represented LBHI in litigation to recover money damages which has been pending in the U.S. Bankruptcy Court in San Francisco since 2003, involving Chapter 11 debtors Central European Industrial Development Company (“CEIDCO”) and The Kontrabecki Group LP (“TKG”), and their former principal, John Kontrabecki (the “San Francisco - Kontrabecki Matter”).

Asia Pacific – 154.85 hours – US\$71,710.00

14. Jones Day professionals and paraprofessionals attended to numerous case administration tasks and commercial issues arising from restructuring of various entities under LBHI, including assisting LBHI and other Lehman entities with regard to issues arising

from a joint venture in the Philippines. In addition, Jones Day has continued the representation of LBHI in litigation pending in the United States Bankruptcy Court of the Northern District of California, entitled *Aron Oliner and Lehman Brothers Holdings Inc. v. John Kontrabecki*, and related bankruptcy cases.

Hong Kong – 97.40 hours – US\$52,665.00

15. The services rendered by Jones Day professionals and paraprofessionals in Hong Kong were primarily attributed to LBHI and LBQ Hong Kong Services Limited. Such services include reviewing non-disclosure agreements, advising on employment and immigration issues, and conducting relevant legal research on procedures of winding-up in Hong Kong, appearing at the Hong Kong Court upon the applications of various third parties to place the local Hong Kong-based Lehman entities into liquidation on behalf of LBHI as an interested party/ultimate shareholder/creditor, representing LBHI and other Lehman entities in meetings with the provisional liquidators of the local Lehman entities in Hong Kong, providing ad hoc advice to LBHI in relation to insolvency issues arising in Hong Kong from time to time, as well as advising and representing parties before the Securities and Futures Commission in Hong Kong in relation to their inquiry regarding the so-called Lehman Minibonds scandal at the behest of LBHI.

Sydney – 100.8 hours – US\$50,515.00

16. The services rendered by Jones Day professionals and paraprofessionals in Sydney include assisting and advising LBHI with respect to the insolvency proceedings of Lehman Brothers Australia Holdings Pty Limited (a non-debtor subsidiary of LBHI) in Australia. Such services involved reviewing claim documents, attending to matters relating to the Deed of Company Agreement, and conducting relevant research on subordinated loan agreements.

Taiwan – 535.35 hours – US\$160,571.50

17. The services rendered by Jones Day professionals and paraprofessionals in Taiwan were attributed to TL I Asset Management Company Limited, TL II Asset Management Company Limited and TL III Asset Management Company Limited. Such services include translating various documents from English into Chinese and vice versa, drafting letters to banks and governmental authorities, and attending to matters relating to mortgage auction ruling, loan and trust agreements and litigation, advising Lehman entities with respect to distressed debt transactions in Taiwan, China, the Philippines and Thailand, and its acquisition and financing real estate assets in Taiwan, as well as representing certain Lehman entities through various third parties in the sale of their Sunrise Project and the changes to their corporate registrations required by the departure of the members of the Boards of their operating companies to Nomura.

Tokyo – 1,778.50 hours – US\$634,795.50

18. The services rendered by Jones Day professionals and paraprofessionals in Tokyo were attributed to LBHI, L.B.C. which represents the three entities named L.B.A. Y.K., L.B.B. Y.K. and L.B.C. Y.K. Such services include translating various documents from Japanese into English and vice-versa, conducting legal research on civil rehabilitation law, drafting re-organization memoranda, and preparing and filing various documents with the local court, assisting LBHI and other United States-based Lehman entities in Japan in asserting claims in the Japanese Civil Rehabilitation proceedings of Lehman Brothers Japan KK, Lehman Brothers Commercial Mortgage KK and Sunrise Finance KK, and advising LBHI in connection with claims which may be asserted against it relating to Lehman Brothers Japan Holdings KK.

San Francisco – Kontrabecki – 550.90 hours – US\$287,799.00

19. This litigation began in 2003 as an action to recover control of two Polish entities which owned commercial property in Poland and which comprised the primary

security for repayment of loans made by LBHI to CEIDCO and TKG in the late 1990's. CEIDCO and TKG filed chapter 11 cases in San Francisco in 2002 to prevent LBHI from enforcing its security rights on the loans, which were about to go into default. At that time TKG owned 100% of both Polish entities. Mr. Kontrabecki, while acting as the manager of CEIDCO and TKG as debtors in possession, surreptitiously caused the Polish entities to issue new shares to his Polish confederate, thereby transferring control of the Polish entities beyond the reach of the U.S. bankruptcy court, and diluting TKG's ownership to a minority position. After several years of litigation invoking the contempt powers of the bankruptcy court and the imposition of coercive sanctions, Mr. Kontrabecki caused his confederate to return control of the Polish entities to an entity controlled by LBHI, and they were sold in 2006 and 2007, producing a total return to LBHI in excess of \$30 million. Since 2007, LBHI has pursued the litigation to recover compensatory damages from Mr. Kontrabecki for the economic losses LBHI incurred as a result of his misconduct and the delay and additional costs it caused.

Until October 2008, LBHI was represented in this litigation by Heller Ehrman LLP (and by co-counsel McKenna Long & Aldridge of Atlanta, which continues to represent LBHI). Following the dissolution of Heller Ehrman in the fall of 2008, the Heller Ehrman attorneys who had been representing LBHI joined Jones Day, and LBHI's representation in the engagement has continued at Jones Day since October 2008.

During the Compensation Period, Jones Day professionals engaged in discovery, motion practice and trial preparation in this very hotly contested matter. The bankruptcy court has recently set a trial date of late October, 2009.

Expenses Incurred by Jones Day

20. Section 330 of the Bankruptcy Code authorizes “reimbursement for actual, necessary expenses” incurred by professionals employed under section 327 of the

Bankruptcy Code. Accordingly, Jones Day seeks reimbursement for expenses incurred in rendering services to the Debtors during the Compensation Period. The total amount of the expenses is \$10,425.76 for the Compensation Period, as detailed in the attached Exhibit "C".

21. In accordance with the requirements of the Bankruptcy Code, the Bankruptcy Rules, and the Guidelines, Jones Day maintains the following policies with respect to expenses for which reimbursement is sought herein:

- (a) No amortization of the cost of any investment, equipment, or capital outlay is included in the expenses. In addition, for those items or services that Jones Day purchased or contracted from a third party (such as outside copy services), Jones Day seeks reimbursement only for the exact amount billed to Jones Day by the third party vendor and paid by Jones Day to the third party vendor.
- (b) Photocopying by Jones Day was charged at 20 cents per page. To the extent practicable, Jones Day utilized less expensive outside copying services.
- (c) Telecopying by Jones Day was charged to its clients at the cost of the long distance call required to send the facsimile. The firm did not impose any charge to its clients for local facsimiles, inbound facsimiles, interoffice facsimiles or facsimiles costing less than \$1.00.
- (d) Meals charged to the Debtors for Jones Day personnel were associated with out of town travel, meetings with the Debtors or other parties in these chapter 11 cases, or dinner for Jones Day professionals working past 8:00 p.m.
- (e) The time pressures associated with the services rendered by Jones Day frequently required Jones Day's professionals and paraprofessionals to devote substantial amounts of time during the evenings and on weekends. Jones Day has charged the Debtors for secretarial and other staff overtime expense that is directly associated with such after-hours work and is absolutely necessary.

Jones Day does not consider these to be part of its ongoing overhead expenses because they are special incremental expenses arising from the specific services being provided to the Debtors.

The Requested Compensation Should Be Allowed

22. Section 330 of the Bankruptcy Code provides that the Court may award a professional person employed under section 327 or 1103 of the Bankruptcy Code:

- (A) reasonable compensation for actual, necessary services rendered by the trustee, examiner, professional person, or attorney and by any paraprofessional person employed by any such person; and
- (B) reimbursement for actual, necessary expenses.

11 U.S.C. § 330(a)(1). Section 330(a)(3)(A) further provides the following standards for the Court's review of a fee application:

In determining the amount of reasonable compensation to be awarded, the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including--

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time the service was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed; and
- (E) whether the compensation is reasonable, based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3)(A).

23. Jones Day respectfully submits that it has satisfied the requirements for the allowance of the compensation and reimbursement of expenses sought herein. The

services described above, at the time they were provided, were necessary and beneficial to the administration of the Debtors' chapter 11 cases. Jones Day's services were consistently performed in a timely manner, commensurate with the complexity of the issues facing the Debtors and the nature and importance of the problems, issues, and tasks. Furthermore, the compensation sought by Jones Day is reasonable because it is based on the customary compensation charged by comparably skilled practitioners outside of bankruptcy.

Accordingly, approval of the compensation sought herein is warranted.

Statements of Jones Day Pursuant to Bankruptcy Rule 2016(a)

24. Pursuant to the Interim Compensation Order, Jones Day has submitted the Monthly Statements to (a) the Debtors, (b) counsel to the Debtors, Weil, Gotshal & Manges, LLP, (c) counsel to the official committee of unsecured creditors (the "Committee"), Milbank, Tweed, Hadley & McCloy LLP, and (d) the U.S. Trustee, with respect to the Compensation Period during the Debtors' chapter 11 cases, as follows: (a) from the Engagement Dates through November 30, 2008 – fees of \$236,634.50 and expenses of \$223.64; (b) from December 1, 2008 through December 31, 2008 – fees of \$445,032.50 and expenses of 2,564.97; and (c) from January 1, 2009 through January 31, 2009 – fees of \$288,590.00 and expenses of \$3,825.27. However, Jones Day has not previously submitted any Monthly Statements with respect to the San Francisco - Kontrabecki matter.

25. In total, therefore, Jones Day has submitted Monthly Statements during the Compensation Period for fees of \$970,257.00 and expenses of \$6,614.88.

26. Jones Day has not yet received any payment from the Debtors relating to fees and expenses in the Monthly Statements on account of services provided during the Compensation Period.

27. No agreement or understanding exists between Jones Day and any third person for the sharing of compensation, except as allowed by section 504(b) of the

Bankruptcy Code and Bankruptcy Rule 2016 with respect to the sharing of compensation between and among partners of Jones Day. All of the services for which compensation is sought in this Application were rendered at the request of, and solely on behalf of, the Debtors, and not at the request of, or on behalf of, any other person or entity.

28. Prior to the filing of this Interim Application, Jones Day had received no objections to any of the Monthly Statements from the Debtors or any one else under the Interim Compensation Order.

Waiver of Memorandum of Law

29. This Interim Application does not raise any novel issues of law. Accordingly, Jones Day respectfully requests that the Court waive the requirement contained in Rule 9013-1(b) of the Local Bankruptcy Rules for the Southern District of New York that a separate memorandum of law be submitted.

Notice

30. Notice of this Application and its exhibits will be given to (a) the Debtors; (b) counsel to the Debtors; (c) the U.S. Trustee; and (d) counsel to the Committee. Jones Day respectfully submits that no other or further notice is required.

WHEREFORE, Jones Day respectfully requests that the Court (a) enter an order allowing interim compensation of \$1,258,056.00 to Jones Day for professional services rendered as special counsel for the Debtor during the Compensation Period, plus reimbursement of actual and necessary charges and disbursements incurred in the sum of \$10,425.76 in connection with Jones Day's services during the Compensation Period; (b) authorize and direct the Debtors to pay to Jones Day any and all unpaid, invoiced amounts for the Compensation Period; and (c) grant to Jones Day such other and further relief as the Court may deem proper.

Dated: April 9, 2009
New York, New York

/s/ Ross S. Barr

Ross S. Barr
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SPECIAL COUNSEL TO THE DEBTORS
IN POSSESSION

EXHIBIT “A”**SUMMARY OF SERVICES BY PROJECT CATEGORY FOR SERVICES
RENDERED BY JONES DAY ON BEHALF OF THE DEBTORS FROM THE
ENGAGEMENT DATES THROUGH JANUARY 31, 2009**

| Project Category | Total Hours by Project | Total Fees by Project (US\$) |
|-------------------------|-------------------------------|---|
| Asia Pacific | 154.85 | 71,710.00 |
| Hong Kong | 97.40 | 52,665.00 |
| San Francisco | 550.90 | 287,799.00 |
| Sydney | 100.80 | 50,515.00 |
| Taiwan | 535.35 | 160,571.50 |
| Tokyo | 1,778.50 | 634,795.50 |

EXHIBIT “B”**(A) Asia Pacific**

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| 11/07/08 | S D POWELL | 0.10 |
| | Email to David Longstaff re Singapore issues; reviewing email in from David Longstaff; emails to David Longstaff. | |
| 11/07/08 | S D POWELL | 2.90 |
| | Preparing letter for Neill Poole; telephone conversation with Neill Poole re issues arising; email in from Neill Poole re Lehman issues; email in reply to Neill Poole; email to Daisy Seto re Lehman issues; email to Neill Poole to follow up on our telephone conversation of earlier this afternoon and in preparation for the tasks to be undertaken over the weekend and our meeting on Monday; email to Neill Poole re Sydney and Singapore; receiving and considering email in from Neill Poole; email to David Carden; email to Neill Poole re issues arising and to provide draft letter. | |
| 11/08/08 | S D POWELL | 0.80 |
| | Reviewing emails in overnight from Daisy Seto and Caroline Schad re the Lehman engagement; reviewing email in from Daisy Seto; email in reply; telephone conversation out to Daisy Seto and receiving and considering further email in from her. | |
| 11/10/08 | S D POWELL | 1.00 |
| | Reviewing Neill Poole's email of briefing to David Longstaff; telephone conversation with David Longstaff re issues arising; briefing with Iain Seow re Singapore issues; reviewing email in from Iain Seow; email in reply to Iain Seow; receiving and considering Iain Seow's email in reply; reviewing David Longstaff's email to Neill Poole re Singapore issues; follow-up email re this to Neill Poole; receiving and considering email in from Neill Poole. | |
| 11/10/08 | S D POWELL | 2.00 |
| | Preparations for and meeting with Neill Poole to discuss issues relating to Lehman administration. | |
| 11/11/08 | S D POWELL | 0.50 |
| | Reviewing email in overnight from Paul Leake and drafting email in reply. | |
| 11/12/08 | S D POWELL | 1.10 |
| | Drafting briefing note for John Kao; finalising and sending note to John Kao; reviewing email in reply; drafting note to Winston Zhao to brief him on position; receiving and considering email in reply from Winston Zhao. | |
| 11/12/08 | S D POWELL | 3.90 |
| | Reviewing overnight emails received from (i) Paul Leake, (ii) David Carden and (iii) Julie Hertzberg; email in reply to Julie Hertzberg; reviewing further email in from Julie Hertzberg; email to Robert Thomson; discussions with Robert Thomson and Iain Seow re representation; email to Paul Leake and David Carden; reviewing email in from Paul Leake; general work on Lehman engagement and issues arising; email raising question to Julie Hertzberg; email to Peter Benvenuti; reviewing email in from Julie Hertzberg re intercompany claims detail; reviewing email in from Robert Thomson addressing the issue I raised with him; working on letter of engagement and cover note for Julie Hertzberg; reviewing email in from Neill Poole re Daniel Ehrman's visit; email in reply; finalising and sending email and letter to Julie Hertzberg. | |
| 11/13/08 | S D POWELL | 1.20 |
| | Reviewing Paul Leake's email to Adam Plainer; reviewing email in from Peter Benvenuti in reply to mine of yesterday; reviewing overnight emails from (i) Paul Leak, (ii) Peter Benvenuti, (iii) David Carden, (iv) Julie Hertzberg and (v) Neill Poole; email in reply to Neill Poole; email to Paul Leake and David Carden; receiving and considering reply in from David Carden; email to Paul Leake and Eric Sedlak re Tokyo issues; email in reply to Peter Benvenuti, David Carden and Paul Leak; email to Julie Hertzberg in reply to hers of earlier; receiving and considering Julie Hertzberg's reply. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| 11/14/08 | S D POWELL | 0.30 |
| | Receiving and considering overnight email in from Julie Hertzberg; email to Julie Hertzberg; reviewing email in from Julie Hertzberg. | |
| 11/15/08 | S D POWELL | 0.10 |
| | Email to Paul Leake. | |
| 11/17/08 | S D POWELL | 0.40 |
| | Reviewing emails in from Paul Leake and Richard Engman over the weekend; email to Julie Hertzberg. | |
| 11/18/08 | S D POWELL | 0.50 |
| | Reviewing note in, with papers, from Pamela A Baxter. | |
| 11/20/08 | S D POWELL | 0.30 |
| | Reviewing series of overnight emails in from David Carden, Peter Benvenuti, and Paul Leake. | |
| 11/21/08 | S D POWELL | 0.70 |
| | Reviewing email in from David Carden; email to Volker Kammel; review email in reply from Volker Kammel. | |
| 11/21/08 | S D POWELL | 0.50 |
| | Receiving and considering email in from Neill Poole attaching various documents re issues in the Philippines and seeking our views. | |
| 11/22/08 | S D POWELL | 0.60 |
| | Email to Neill Poole; email to Barbara Mok re issues raised by Neill Poole re the Philippines JV. | |
| 11/24/08 | A KO | 2.00 |
| | Consider shareholders agreement and email from Neill Poole of Alvarez & Marsal. | |
| 11/24/08 | S D POWELL | 1.10 |
| | Receiving and considering email in from Neill Poole re the Philippine JV and issues arising; email to Barbara Mok in this regard; telephone conversation with Barbara Mok re the Philippine JV; receiving and considering email in from Barbara Mok in this regard; email to Neill Poole re proposed conference call; receiving and considering email in from Neill Poole; email to Barbara Mok/Anne Ko; further email to Neill Poole; receiving and considering email in reply; receiving and considering email in from Barbara Mok; email in reply; telephone conversation with Anne Ko to discuss issues arising; reviewing email in from Barbara Mok. | |
| 11/24/08 | S D POWELL | 0.50 |
| | Reviewing email in from Adam Plainer; reviewing email in from David Carden; reviewing emails in from Brent Cohen; reviewing emails in from Paul Leake; reviewing email in from Julie Hertzberg; reviewing email in from John Phillips. | |
| 11/25/08 | A KO | 3.00 |
| | Consider Shareholders' Agreement; attend telephone conference with Neill Poole of Alvarez & Marsal and Simon Powell of JD Hong Kong. | |
| 11/25/08 | S D POWELL | 2.00 |
| | Pre conference call discussions with Anne Ko; conference call with Neill Poole. | |
| 11/25/08 | S D POWELL | 0.40 |
| | Drafting email in reply to Paul Leake; reviewing email in from Brent Cohen. | |
| 11/26/08 | S D POWELL | 0.40 |
| | Reviewing overnight emails from Paul Leake; reviewing email in from Brent Cohen; email in reply to Paul Leake; email to Brent Cohen. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| 11/26/08 | S D POWELL | 0.40 |
| | Receiving and considering email in from Neill Poole attending draft memo and advice of Philippine Counsel; email on this to Anne Ko; reviewing email in reply from Anne Ko. | |
| 11/27/08 | A KO | 0.80 |
| | Consider and comment on draft memorandum re Argoman prepared by Neill Poole; consider Philippines' counsel's advice. | |
| 11/27/08 | S D POWELL | 0.70 |
| | Receiving and considering email in from Anne Ko with her comments on Neill Poole's memorandum in draft; working on revised memo and making further amendments; email to Neill Poole; email to Anne Ko; reviewing email in from Anne Ko. | |
| 11/27/08 | S D POWELL | 0.10 |
| | Reviewing overnight emails in from Brent Cohen. | |
| 11/28/08 | S D POWELL | 0.10 |
| | Receiving and considering email in from Neill Poole. | |
| TOTAL | | 28.40 |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| 12/01/08 | S D POWELL | 0.60 |
| | Email to teams in Tokyo, Sydney and Taipei; reviewing Paul Leake's email to Pedro Jimenez; email to Pedro Jimenez; reviewing email in from Eric Sedlak; email to Julie Hertzberg. | |
| 12/02/08 | S D POWELL | 2.50 |
| | Reviewing overnight email in from Julie Hertzberg; reviewing email in from Pedro Jimenez; reviewing email in from Paul Leake; reviewing further email in from Julie Hertzberg; reviewing email in from Peter Benvenuti; reviewing further email in from Paul Leake; working on letter to Bryan Marsal; email re this to Daisy Seto; email to Paul Leake, David Carden, Peter Benvenuti and Pedro Jimenez. | |
| 12/03/08 | S D POWELL | 1.20 |
| | Reviewing David Carden's overnight email to Xiaowei Ye; reviewing Xiaowei's email in reply; reviewing email in from Maurice Horwitz and attached Interim Order; reviewing note in from Sophia Banerji re UK High Court ruling in Lehman administration. | |
| 12/04/08 | R S BARR | 4.00 |
| | Retention: Attention to issues regarding retention; review interested parties list; e-mails and telephone conferences regarding same; review prior applications; e-mails regarding same. | |
| 12/04/08 | L C FISCHER | 0.50 |
| | Attention to initiation of request for conflict inquiry reports regarding interested parties in Lehman Brothers chapter 11 cases and conference with Firm New Matter Services regarding same. | |
| 12/04/08 | S D POWELL | 1.20 |
| | Receive and consider email in from Jennifer Sapp re approval as special Counsel; email to Paul Leake and David Carden; review Paul Leake's email to Rick Engman; review email in reply from Rick Engman; email to Rick Engman; review email in from Rick Engman; email to Jennifer Sapp; email to Rick Engman. | |
| 12/05/08 | R S BARR | 1.30 |
| | Retention: Attention to issues regarding retention; e-mails regarding same. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| 12/05/08 | L C FISCHER | 3.00 |
| | Review and analyze conflict inquiry reports regarding interested parties in conjunction with preparation of the Firm's disclosure regarding potential conflicts and retention application as special counsel to the Debtors. | |
| 12/05/08 | S D POWELL | 1.60 |
| | Review email in from Zaw Win; review Rick Engman's exchange of emails with Zaw Win; review email in from Ross Barr; review further email in from Ross Barr with questions; email to Ross Barr; email to Chris Ahern, Bill Bryson and Eric Sedlak; email in reply to Ross Barr; review email in from Chris Ahern attaching comments on questions raised by Ross Barr; review email in from Bill Bryson. | |
| 12/07/08 | L C FISCHER | 3.80 |
| | Review and analyze conflict inquiry reports regarding interested parties for inclusion in the Firm's disclosure regarding potential conflicts and retention as special counsel to the debtors in Lehman Brothers chapter 11 cases. | |
| 12/08/08 | L C FISCHER | 9.30 |
| | Review and analyze conflict inquiry reports regarding interested parties for inclusion in the Firm's disclosure regarding potential conflicts and retention as special counsel to the debtors in Lehman Brothers chapter 11 cases. | |
| 12/08/08 | S D POWELL | 0.60 |
| | Review Ross Barr's email reply to Bill Bryson; review email in from Rick Engman; review emails in over the weekend on this from David Carden and Peter Benvenuti; review email in from Paul Leake re this; review response email in from Eric Sedlak re Ross Barr's enquiries. | |
| 12/10/08 | L C FISCHER | 2.00 |
| | Review and analyze conflict inquiry reports regarding interested parties for inclusion in the Firm's disclosure regarding potential conflicts and retention as counsel to the debtors in potential chapter 11 filing; draft and revise disclosure schedule regarding same. | |
| 12/10/08 | S D POWELL | 0.50 |
| | Reviewing emails in from Paul Leake and David Carden overnight; reviewing email in from Carmen Yeung/Daisy Seto re claims processing; reviewing email in from Bill Bryson; email to Paul Leake. | |
| 12/11/08 | S D POWELL | 0.80 |
| | Reviewing email in from Peter Benvenuti; reviewing Peter Benvenuti's exchange of emails with Bill Olshan; receiving and considering email in from Paul Leake; receiving and considering email in from Jerry Krocek; email to Paul Leake, in reply to his; email in reply from Paul Leake; reviewing email in from Paul Leake; reviewing email in from Julie Hertzberg. | |
| 12/12/08 | S D POWELL | 0.80 |
| | Receiving and considering overnight email in from Peter Benvenuti to Jennifer Sapp of Weil and Jennifer Sapp's reply; email to Paul Leake; 2nd email to Paul Leake; email to Julie Hertzberg with revised letter; reviewing email in from Julie Hertzberg; email to Julie Hertzberg; email to Paul Leake and others re issues raised by Julie Hertzberg. | |
| 12/13/08 | S D POWELL | 0.30 |
| | Reviewing email in from Peter Benvenuti; email re various outstanding issues to Julie Hertzberg. | |
| 12/15/08 | R S BARR | 1.00 |
| | Attention to disclosure issues on JD Lehman retention application. | |
| 12/15/08 | S D POWELL | 0.40 |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| | Exchange of emails with Julie Hertzberg re outstanding issues; email to Paul Leake/all re status on outstanding issues; receiving and considering email in reply from Aruni Weeresekera. | |
| 12/15/08 | S D POWELL | 1.00 |
| | Telephone conversation with Aruni Weeresekera re AML/Cayman issues; receiving and considering email in from Aruni Weeresekera in this regard; receiving and considering further email in from Aruni Weeresekera; drafting letters for Aruni Weeresekera; email in reply to Aruni Weeresekera; reviewing further email in from Aruni Weeresekera; email to Aruni Weeresekera with letters for review; reviewing Aruni Weeresekera's email in reply and arranging engrossment and execution of the letters; email to Aruni Weeresekera with pdf's of the executed letters. | |
| 12/16/08 | S D POWELL | 0.20 |
| | Receiving and considering email in from Paul Leake; reviewing overnight email in from Peter Benvenuti. | |
| 12/18/08 | S D POWELL | 0.30 |
| | Receiving and considering email in from Maurice Horwitz re entry of final order re Bryan Marsal's appointment as CRO together with attached Order. | |
| 12/19/08 | S D POWELL | 0.90 |
| | Receiving and considering email in from Aruni Weeresekera re this; reviewing email in from Julie Hertzberg; email to Paul Leake; reviewing Paul Leake's email to Tobias Keller and Peter Benvenuti; email in reply to Aruni Weeresekera; reviewing email in from Peter Benvenuti; reviewing email in from Toby Keller; reviewing Peter Benvenuti's reply; reviewing email in from Aruni Weeresekera; receiving and considering email in from Toby Keller attaching draft Addendum; reviewing Ming-Wei Lo's email to Aruni Weeresekera. | |
| 12/21/08 | L C FISCHER | 5.00 |
| | Review and analyze conflict inquiry reports relating to over 1,200 interested parties in conjunction with preparation of the Firm's retention application as special counsel to the Debtors. | |
| 12/22/08 | L C FISCHER | 14.50 |
| | Draft and revise disclosure schedule relating to potential conflicts and the Firm's retention as special counsel to the Debtors; review and analyze conflict inquiry reports covering approximately 1,200 interested parties for same. | |
| 12/22/08 | S D POWELL | 0.20 |
| | Receiving and considering email in from Peter Benvenuti; receiving and considering email in from Julie Hertzberg. | |
| 12/23/08 | R S BARR | 6.50 |
| | Retention: Draft, review and revise Lehman application to retain Jones Day and declaration in support; e-mail to group regarding same. | |
| 12/23/08 | L C FISCHER | 15.30 |
| | Draft and revise disclosure schedule relating to potential conflicts and the Firm's retention as special counsel to the Debtors; review and analyze conflict inquiry reports covering approximately 1,200 interested parties for same. | |
| 12/23/08 | S D POWELL | 2.40 |
| | Reviewing overnight emails in from Ross Barr, Steven Koppel, David Carden and Eric Sedlak; email in reply; email to Julie Hertzberg; email to Peter Benvenuti; receiving and considering email in reply from Peter Benvenuti; reviewing further emails in from Steven Koppel and Peter Benvenuti; further email to Peter Benvenuti; reviewing email in from Bill Bryson; email to Ross Barr to enquire as to status and provide background on the specific issues we have handled in Hong Kong and the | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| | personnel likely to be involved; receiving and considering email in from Julie Hertzberg; reviewing email in from Ross Barr. | |
| 12/24/08 | S D POWELL | 2.00 |
| | Reviewing overnight email from Brent Cohen; reviewing email in from Ross Barr with attached retention papers and reviewing the same; receiving and considering email in from Peter Benvenuti attaching draft Addendum; email to Julie Hertzberg re engrossed letter, as despatched; email to Peter Benvenuti re the Addendum and the way forward; email to Ross Barr re the retention papers. | |
| 12/28/08 | R S BARR | 0.50 |
| | Retention: E-mails regarding retention application; attention to same. | |
| 12/29/08 | R S BARR | 4.50 |
| | Retention: Review and comment on conflicts disclosure; e-mails regarding same; e-mails regarding retention application. | |
| 12/29/08 | S D POWELL | 0.70 |
| | Reviewing email in from Peter Benvenuti of 24/12/08; reviewing email in from Julie Hertzberg of 25/12/08; email to Julie Hertzberg re the Addendum; reviewing email in from Ross Barr; email in reply to Ross Barr; email to Jerry Krocek. | |
| 12/30/08 | R S BARR | 1.50 |
| | Retention: Further revisions to retention application; review conflicts disclosure; e-mails regarding same. | |
| 12/30/08 | R S BARR | 1.25 |
| | Retention: Review prior 327(e) application; telephone conference regarding same. | |
| 12/30/08 | S D POWELL | 0.30 |
| | Receiving and considering email in from David Carden; reviewing email in from Peter Benvenuti; receiving and considering overnight email from Ross Barr in reply to mine of yesterday; receiving and considering further email from Ross Barr overnight. | |
| 12/31/08 | R S BARR | 0.80 |
| | Retention: Attention to outstanding retention issues; e-mails regarding same; review revised conflicts disclosure list. | |
| TOTAL | | 93.25 |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| 01/02/09 | S D POWELL | 0.50 |
| | Dealing with claim papers and email to David Carden and Dan Merrett. | |
| 01/05/09 | R S BARR | 1.30 |
| | Attention to disclosure issues; e-mails regarding the same. | |
| 01/05/09 | S D POWELL | 0.40 |
| | Receiving and considering emails in from (1) Dan Merrett and (2) Zaw Win; reviewing email in from Julie Hertzberg; email to Julie Hertzberg; 2nd email to Julie Hertzberg. | |
| 01/06/09 | R S BARR | 1.00 |
| | Revise declaration and application to reflect comments and Powell as declarant. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| 01/06/09 | L C FISCHER | 1.00 |
| | Review and revise conflicts disclosure (Schedule 2) in connection with the Firm's retention as special counsel to the debtors. | |
| 01/06/09 | S D POWELL | 1.10 |
| | Review 2 emails in overnight from Julie Hertzberg; reviewing 2 emails in overnight from Ross Barr; email to Peter Benvenuti; reviewing email in reply from Peter Benvenuti; email in reply to Ross Barr; reviewing email in from Julie Hertzberg; email in reply to Julie Hertzberg; email to Daisy Seto; reviewing Daisy Seto's email to Pamela Baxter; email in reply to Julie Hertzberg. | |
| 01/07/09 | R S BARR | 1.80 |
| | Respond to queries of Powell regarding retention; revisions to documents to reflect comments of same. | |
| 01/07/09 | D M HIRTZEL | 1.00 |
| | Research and obtain specific bankruptcy rules and codes for Barr, download general orders regarding compensation and Trustee's fee guidelines and e-mail all to Barr. | |
| 01/07/09 | S D POWELL | 3.10 |
| | Reviewing overnight emails in from Gidget Moody and Julie Hertzberg; email to Paul Leake/David Carden/all; receiving and considering email in from Ross Barr re retention application; considering declaration and application; draft email with comments to Ross Barr; reviewing email in from Chris Ahern. | |
| 01/08/09 | R S BARR | 2.80 |
| | Attention to conflicts issues; revise application; telephone conference with Engman regarding same; telephone conference with Fischer regarding same; attention to application. | |
| 01/08/09 | L C FISCHER | 3.50 |
| | Review and analyze conflict inquiry reports relating to common carriers in conjunction with preparation of the Firm's disclosure relating to potential conflicts and its retention as special counsel to the debtors; draft and revise disclosure (Schedule 2) regarding same. | |
| 01/08/09 | S D POWELL | 0.30 |
| | Receiving and considering email in from Ross Barr re Lehman retention; receiving and considering 2nd email in from Ross Barr re this; email to Daisy Seto. | |
| 01/09/09 | R S BARR | 0.50 |
| | Comment on revised schedule 2. | |
| 01/09/09 | S D POWELL | 0.10 |
| | Receiving and considering email in from Ross Barr. | |
| 01/11/09 | R S BARR | 3.50 |
| | Revise and finalize retention application, including Engman comments; send same to Weil. | |
| 01/12/09 | S D POWELL | 0.30 |
| | Receiving and considering email in from Peter Benvenuti with revised retention application and declaration; receiving and considering 2 emails in from Ross Barr; reviewing email in reply from Jennifer Sapp, Weil. | |
| 01/13/09 | R S BARR | 0.50 |
| | Attention to retention application. | |
| 01/13/09 | S D POWELL | 0.40 |
| | Receiving and considering email in from Jennifer Sapp; reviewing email in from Ross Barr; reviewing email in from Aruni Weeresekera; reviewing email in from Richard Krasnow; reviewing email in reply from Rick Engman. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| 01/14/09 | R S BARR | 0.80 |
| | Attention to retention application; telephone conference with counsel to debtors regarding same; e-mail regarding same. | |
| 01/14/09 | S D POWELL | 0.10 |
| | Telephone conversation with Aruni Weersekera; email to Aruni Weersekera; reviewing email in reply. | |
| 01/15/09 | S D POWELL | 1.60 |
| | Receiving and considering email in from Ross Barr re retention application issues and his discussions with Weil in this regard; reviewing further emails in overnight re this from Rick Engman, Ross Barr, Peter Benvenuti, Paul Leake and David Carden; email in reply to Ross Barr; exchange of emails with Paul Leake; email to David Carden; reviewing email in reply from Ross Barr; reviewing email in from Peter Benvenuti; reviewing further emails in from Eric Sedlak and Ross Barr; reviewing email in from David Carden; reviewing further email in from Eric Sedlak. | |
| 01/16/09 | S D POWELL | 0.10 |
| | Receiving and considering email in from Rick Engman. | |
| 01/17/09 | S D POWELL | 0.30 |
| | Email re Lehman to Hirokazu Ina. | |
| 01/19/09 | S D POWELL | 0.20 |
| | Receiving and considering email in from Hirokazu Ina; email in reply; further email in from Hirokazu Ina. | |
| 01/21/09 | R S BARR | 1.80 |
| | Attention to financial matters regarding retention application; e-mails and telephone conferences with Weil and internally regarding same. | |
| 01/21/09 | S D POWELL | 0.60 |
| | Exchanges of emails with Pedro Jimenez; telephone conversation with Pedro Jimenez re SB and Lehman Ali; reviewing email in from Pedro Jimenez. | |
| 01/22/09 | R S BARR | 2.00 |
| | Revise declaration; e-mail to Powell regarding same; e-mail papers to counsel. | |
| 01/22/09 | S D POWELL | 1.40 |
| | Reviewing email in from Ross Barr; email to Ross Barr in reply to his overnight; receiving and considering further email in from Ross Barr; email to Ross Barr; reviewing Eric Sedlak's email in reply to Ross Barr; receiving and considering email in from Ross Barr with Declaration; considering Declaration and email in reply to Ross Barr; receiving and considering further email in from Ross Barr, reviewing Ross Barr's email to Jennifer Sapp with relevant documentation. | |
| 01/26/09 | R S BARR | 0.30 |
| | Retention: E-mail to counsel to debtors regarding status of application; review docket regarding same. | |
| 01/26/09 | S D POWELL | 0.10 |
| | Reviewing email in from David Carden. | |
| 01/28/09 | S D POWELL | 0.40 |
| | Exchanges of emails with Valerie Martelly-Douglas; reviewing email in from Ross Barr. | |
| 01/30/09 | R S BARR | 0.30 |
| | E-mail regarding status of retention application. | |
| 01/31/09 | S D POWELL | 0.10 |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| | Reviewing email in from Ross Barr re filing. | |
| TOTAL | | 33.20 |

(B) Hong Kong

(1) Lehman Brothers Holdings Inc.

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| 11/06/08 | S D POWELL | 0.20 |
| | Reviewing email in from Neill Poole; exchange of details with Robert Thomson re Neill Poole's enquiry. | |
| 11/10/08 | S D POWELL | 0.40 |
| | Receiving and considering email in from Neill Poole attaching chart of HK entities and relevant email traffic. | |
| 11/11/08 | S D POWELL | 0.50 |
| | Briefing discussions with Eleanor Lam. | |
| 11/12/08 | S C LAM | 0.20 |
| | Review of emails from Simon Powell and Aruni Weerasekera. | |
| 11/13/08 | S C LAM | 0.10 |
| | Review of email from Simon Powell to Neill Poole re SFC Investigation and reply from Neill Poole. | |
| 11/13/08 | S D POWELL | 1.00 |
| | Telephone conversation with DC of Nomura; email to DC; receiving and considering email in from DC, attaching Notice; email to Neill Poole re DC; reviewing email in reply from Neill Poole; exchange of emails with DC; further email to DC to confirm we may act for him; further email re this to Neill Poole. | |
| 11/14/08 | S C LAM | 3.50 |
| | Review of emails from Simon Powell re DC; discussions with Simon Powell; preparation for meeting with DC and considering background to issue; further discussions with Simon Powell; preparing booklet of relevant extracts from Securities and Futures Ordinance, Companies Ordinance and Crimes Ordinance; attending meeting with DC. | |
| 11/14/08 | S D POWELL | 3.90 |
| | Reviewing email in from DC; email in reply; briefing email and discussion with Eleanor Lam; reviewing further email in from DC; discussions with Eleanor Lam and considering papers produced by DC in preparation for meeting DC this afternoon; exchanges of emails with DC and Eleanor Lam re this afternoon's meeting; further preparations; receiving and considering email in from Eleanor Lam re documents for today's meeting; preparations for meeting DC; meeting with DC. | |
| 11/17/08 | S C LAM | 0.10 |
| | Review of emails from Simon Powell. | |
| 11/17/08 | S D POWELL | 0.50 |
| | Receiving and considering email in from Neill Poole re winding-up proceedings in Hong Kong; email in reply to Neill Poole; email of briefing to Eleanor Lam; receiving and considering further email of instruction from Neill Poole; exchange of emails with Eleanor Lam re background information and documentation; reviewing email in from Eleanor Lam seeking further clarification; further email to Neill Poole in this regard. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| 11/18/08 | S C LAM | 1.00 |
| | Discussions with Simon Powell; review of email from Simon Powell with his exchange of emails with Neill Poole; drafting email to Neill Poole; telephone attendance with Aruni Weerasekera; review of emails from Neill Poole, Aruni Weerasekera and Simon Powell; searching cause list for details of hearing of winding up petitions. | |
| 11/18/08 | S D POWELL | 1.30 |
| | Receiving and considering email in from DC re interview; reviewing further email in from DC in this regard; email in reply to DC; email to DC re interview; preparations for tomorrow's interview. | |
| 11/18/08 | S D POWELL | 0.70 |
| | Email of further briefing to Eleanor Lam; reviewing Eleanor Lam's email to Neill Poole re the petition hearing tomorrow; reviewing email in from Neill Poole re tomorrow's hearing; reviewing Eleanor Lam's email in reply to Neill Poole; reviewing email in from Neill Poole re meeting on Thursday; email in reply to Neill Poole; further email in from Neill Poole re arrangements for Thursday meetings. | |
| 11/19/08 | S C LAM | 2.00 |
| | Review of email from Neill Poole together with winding up petitions and presented against (1) Lehman Brothers Securities Asia Ltd, (2) Lehman Brothers Futures Asia Ltd, (3) Lehman Brothers Asia Limited, (4) Lehman Brothers Asia (Holdings) Limited, (5) Lehman Brothers Asia Capital Limited, (6) LBQ Hong Kong Funding Limited and (7) Lehman Brothers Nomines (HK) Limited ("LB - HK entities") and supporting affidavits; travelling and attending hearing before Master A Ho of the winding up petitions presented against LB - HK entities; drafting email to Neill Poole re outcome of hearing of winding up petition; review of email from Aruni Weerasekera and drafting reply. | |
| 11/19/08 | S D POWELL | 3.50 |
| | Preparations for today's interview; attending with DC for interview; reviewing 2 emails in from DC with 2 voicefiles. | |
| 11/19/08 | S D POWELL | 0.70 |
| | Reviewing email in from Neill Poole and attached winding-up petitions (x8); reviewing Eleanor Lam's email in reply; reviewing Eleanor Lam's email report on outcome of the winding-up petitions; reviewing further email of instruction from Neill Poole; reviewing Eleanor Lam's email to Aruni Weerasekera re the orders for winding-up. | |
| 11/20/08 | S D POWELL | 3.40 |
| | Receiving and considering email in from Neill Poole re today's meeting; meeting with KPMG, Alvarez & Marsal and Linklaters to discuss HK/US cooperation; post meeting discussions with Alvarez & Marsal - Daniel Ehrman, Tom Jones and Neill Poole; email to David Carden/Paul Leake/Peter Benvenuti; email to Neill Poole with one thought. | |
| 11/20/08 | S D POWELL | 0.30 |
| | Receiving and considering email in from VW; email to VW; reviewing VW's email in reply; email to Neill Poole. | |
| 11/21/08 | S C LAM | 0.30 |
| | Discussions with Simon Powell re VW and meeting with KPMG; drafting email to Simon Powell and reviewing email from him; exchange of emails with VW. | |
| 11/21/08 | S C LAM | 0.20 |
| | Discussions with Adrienne Chan and drafting email to her. | |
| 11/21/08 | S D POWELL | 0.70 |
| | Reviewing Eleanor Lam's email to Adrienne Chan; reviewing email in from Adrienne Chan re winding-up petitions; reviewing email in from Neill Poole re HK position. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| 11/21/08 | S D POWELL | 0.60 |
| | Discussion with Eleanor Lam re VW's interview; reviewing email in from Eleanor Lam re this; email to VW; reviewing email in from VW. | |
| 11/22/08 | S D POWELL | 1.00 |
| | Reviewing overnight emails in from Paul Leake, Tobias Keller, Volker Kammel, David Carden and Adam Plainer; email in reply to Paul Leake; email in reply to Volker Kammel; email in reply to Adan Plainer; email to Julie Hertzberg; email in reply to Richard Engman (to his of Nov 16, 2008); reviewing email in reply from Julie Hertzberg; email to Julie Hertzberg. | |
| 11/24/08 | A M CHAN | 2.00 |
| | Legal research re SFO. | |
| 11/24/08 | S C LAM | 1.50 |
| | Preparing for attending meeting with VW; briefing Adrienne Chan to consider relevant provision of Securities and Futures Ordinance and applicability to non registered individuals; exchange of emails with Adrienne Chan. | |
| 11/25/08 | A M CHAN | 4.00 |
| | Legal research re the SFO. | |
| 11/25/08 | S C LAM | 1.00 |
| | Discussions with Anita Chiu and review of her email; preparing for meeting with SFC. | |
| 11/25/08 | S D POWELL | 0.60 |
| | Reviewing overnight emails in from Brent Cohen, Peter Benvenuti and Paul Leake re LBHI engagement; briefing discussions with Eleanor Lam and reviewing her email to Adrienne Chan. | |
| 11/26/08 | A M CHAN | 2.00 |
| | Prepare for and attend court. | |
| 11/26/08 | S C LAM | 0.20 |
| | Review of email from Adrienne Chan and Simon Powell; dispatching email to Neill Poole and Aruni Weerasekera. | |
| 11/26/08 | S C LAM | 3.00 |
| | Preparing for and attending interview at Securities and Futures Commission with VW; drafting email to VW. | |
| 11/26/08 | S D POWELL | 0.40 |
| | Reviewing email report in from Adrienne Chan; email to Adrienne Chan and Eleanor Lam re hearing this morning; reviewing Eleanor Lam's email in reply; reviewing Eleanor Lam's email report on outcome of hearing to Aruni Weerasekera/Neill Poole; reviewing email in reply from Neill Poole. | |
| 11/26/08 | S D POWELL | 0.10 |
| | Reviewing email in from Eleanor Lam. | |
| 11/27/08 | S C LAM | 0.20 |
| | Drafting email to VW. | |
| 11/28/08 | S C LAM | 0.10 |
| | Review of email from VW and drafting reply. | |
| TOTAL | | 41.20 |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| 12/01/08 | S C LAM | 0.20 |
| | Drafting letter to SFC; drafting email to VW; telephone attendance on VW. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| 12/09/08 | S Y LAM | 0.70 |
| | Emails with Simon Powell; perusing email from Simon Powell to BO; emails with BO; discussing with Simon Powell. | |
| 12/09/08 | S D POWELL | 0.80 |
| | Teleconference with Neill Poole and BO; discussions with Eleanor Lam; briefing email to Emily Lam; exchange of emails on this with Emily Lam; email to BO; review email in reply from BO; review Emily Lam's exchange of emails with BO re meeting. | |
| 12/10/08 | S Y LAM | 1.00 |
| | Discussing with Simon Powell re interview process; attending telephone conversation with BO regarding interview. | |
| 12/10/08 | S D POWELL | 0.50 |
| | Discussions with Emily Lam re the interview and her teleconference this afternoon with BO. | |
| 12/11/08 | S Y LAM | 0.70 |
| | Perusing email from BO with letter from SFC; considering same; drafting email reply to BO. | |
| 12/15/08 | S C LAM | 0.10 |
| | Review of email from VW and drafting reply. | |
| 12/15/08 | S Y LAM | 0.20 |
| | Perusing email from BO; drafting email reply to him. | |
| TOTAL | | 4.20 |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| 01/19/09 | S C LAM | 0.10 |
| | Review of email from Neill Poole. | |
| 01/19/09 | S D POWELL | 0.30 |
| | Receiving and considering email in, with attachment, from Neill Poole; reviewing email in from Neill Poole; email in reply to Neill Poole. | |
| 01/21/09 | A KO | 2.00 |
| | Comment on draft confidentiality and non-disclosure agreement; discuss with Eleanor Lam of Jones Day Hong Kong. | |
| 01/21/09 | S C LAM | 3.50 |
| | Review of email from Neill Poole with draft Non Disclosure and Confidentiality Agreement ("NDA"); review of email from Simon Powell; review of email from Simon Powell to Neill Poole; discussions with Simon Powell; drafting email to Richel Leung and Anne Ko; review of email from Anne Ko; review of comments on NDA from Anne Ko; discussions with Anne Ko and Simon Powell; revising draft NDA; drafting email to Neill Poole. | |
| 01/21/09 | S D POWELL | 1.10 |
| | Receiving and considering email in from Neill Poole re the proposed Non-disclosure Agreement; email re this to Eleanor Lam; email to Neill Poole; reviewing Eleanor Lam's email to Anne Ko/Richel Leung; reviewing email in from Eleanor Lam; reviewing Anne Ko's exchange of emails with Eleanor Lam re NDA; receiving and considering email in from Anne Ko with comments on the NDA. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| 01/22/09 | S C LAM | 2.50 |
| | Review of email from Neill Poole and review of reply from Simon Powell; review of email from Aruni Weerasekera; discussions with Simon Powell re his comments on NDA; further revising NDA; revising email to Neill Poole; review of email from Simon Powell to Neill Poole; review of email from Neill Poole and drafting reply; further revising draft NDA; drafting email to Maurice Horwitz. | |
| 01/22/09 | S D POWELL | 2.20 |
| | Telephone conversation with Neill Poole re the NDA; receiving and considering email in from Neill Poole following his discussions with Eddie Middleton re the NDA; working on the draft NDA and cover note to Neill Poole and revising; telephone conversation with James Wood and OMM re this; follow up note to Neill Poole; receiving and considering email in from Neill Poole with issues re the NDA; reviewing Eleanor Lam's email to Maurice Horwitz re proposed NDA; reviewing James Wood's email to Daniel Ehrman re the NDA and the provision of documents; reviewing Daniel Ehrman's reply to James Wood. | |
| 01/22/09 | S D POWELL | 0.70 |
| | Email in reply to Neill Poole; receiving and considering email in from David Maund re HK issues; receiving and considering email in from Emily Lam with schedule of Lehman Creditors Meetings; discussion with Eleanor Lam re Neill Poole's queries; reviewing Eleanor Lam's email to Neill Poole with answers to the queries he raised earlier; reviewing Neill Poole's email in reply. | |
| 01/23/09 | S C LAM | 2.50 |
| | Review of email from Maurice Horwitz; drafting email to Maurice Horwitz; review of email from Neill Poole and drafting reply; telephone attendance with James Wood; further exchange of emails with Neill Poole; exchange of emails with James Wood; revising draft NDA; drafting further email to Neill Poole and Maurice Horwitz. | |
| 01/23/09 | S D POWELL | 0.30 |
| | Reviewing Maurice Horwitz's reply to Eleanor Lam re the non-disclosure agreement. | |
| 01/24/09 | S D POWELL | 1.60 |
| | Reviewing Eleanor Lam's email to Maurice Horwitz re the NDA; reviewing Neill Poole's email in reply to Eleanor Lam re the NDA issue; reviewing Eleanor Lam's email in reply to Neill Poole; reviewing Neill Poole's reply; reviewing Daisy Seto's emails to Eleanor Lam re communication re the NDA; reviewing Eleanor Lam's subsequent email of report re this to Neill Poole; reviewing Melanie Cheung's follow up email re the NDA issue; reviewing Eleanor Lam's email to Neill Poole and the attached exchange with James Wood and revised NDA; reviewing email in from James Wood. | |
| 01/24/09 | S D POWELL | 0.80 |
| | Reviewing Eleanor Lam's email to Aruni Weereseckera re LBAHL; receiving and considering email in from Aruni Weereseckera and attached financials of LBQ; reviewing email in from Aruni Weereseckera attaching correspondences received from the HK liquidators re meetings and proofs. | |
| 01/26/09 | S C LAM | 0.20 |
| | Review of email from Maurice Horwitz and drafting reply. | |
| 01/29/09 | S C LAM | 0.10 |
| | Revising and dispatching email to James Wood; review of email in reply from James Wood. | |
| 01/29/09 | S D POWELL | 0.60 |
| | Reviewing Eleanor Lam's note to James Wood of OMM attaching a revised draft of the Confidentiality & Non-Disclosure Agreement; reviewing email in from James Wood. | |
| 01/30/09 | A CHIU | 2.80 |
| | Research re the requirement of the proxy form; preparing a note. | |
| 01/30/09 | S C LAM | 2.00 |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| | Review of email from Aruni Weerasekera; quick review of Company (Winding-Up) Rules re proxies; briefing Anita Chiu to consider issue re proxies; briefing Christopher Ma to prepare memo re first creditors' meeting; exchange of emails with Aruni Weerasekera; discussions with Anita Chiu re proxy form issues; drafting email to Aruni Weerasekera. | |
| 01/30/09 | C P MA | 4.50 |
| | Discuss with Eleanor re background and action; draft memo re procedures and issues in winding up to Lehman Brothers entities in Hong Kong. | |
| 01/30/09 | S D POWELL | 0.50 |
| | Reviewing Eleanor Lam's note to Aruni Weeresequera re the HK First Creditors Meetings starting on 11/02/09. | |
| 01/31/09 | S C LAM | 0.10 |
| | Review of email from Aruni Weerasekera. | |
| TOTAL | | 28.40 |

(2) LBQ Hong Kong Services Limited

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| 01/19/09 | A CHIU | 0.20 |
| | Discussing with Simon Powell; arranging the company search of the 7 companies. | |
| 01/19/09 | S D POWELL | 1.00 |
| | Receiving and considering email in from Christy Farr; email in reply; telephone conversation with Christy Farr, Weil re HK employment issues; reviewing email in from Christy Farr following our conference call; email in reply to Christy Farr; email of initial briefing to Anita Chiu; receiving and considering email in from Christy Farr. | |
| 01/20/09 | A CHIU | 2.10 |
| | Discussing with Simon Powell; reviewing the company searches; preparing a company chart; preparing an email to David Maund; preparing an email to Pamela Tibbetts; preparing an email to Christy Farr; preparing an email to Eric Sedlak. | |
| 01/20/09 | D K KAN | 0.50 |
| | Receiving email from Simon Powell re employment issues and responding to the same; attending discussion with Simon Powell and Anita Chiu re case background; reviewing email from Anita Chiu re correspondence with client. | |
| 01/20/09 | S D POWELL | 0.90 |
| | Reviewing 2 emails in from Jacky Hon re HK entities and company search records; email to Danny Kan re this; receiving and considering email reply from Danny Kan; email of briefing and discussions with Danny Kan on this; receiving and considering email in from Anita Chiu attaching draft emails to (i) Pamela Tibbetts (ii) David Maund (iii) Christy Farr and (iv) Eric Sedlak. | |
| 01/21/09 | S D POWELL | 0.70 |
| | Email to Pamela Tibbetts and David Maund re HK issues; email to Christy Farr; reviewing email in from Pamela Tibbetts. | |
| 01/22/09 | A CHIU | 1.60 |
| | Reviewing email exchange between Simon Powell and Pamela Tibbetts, David Maund and Eric Sedlak; discussing with Danny Kan; reviewing emails from David Maund and Neill Pool; updating Simon Powell; revising the draft email to client; discussing with Simon Powell. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| 01/22/09 | D K KAN | 5.00 |
| | Reviewing various emails from Simon Powell, Eric Sedlak, Pamela Tibbetts, David Maud and Neill Poole; discussing with Anita Chiu re advice to client on employment matters; discussing with Jenny Lee re tax and employment issues; conducting relevant research and making telephone enquiries with Immigration Department; drafting an email setting out the work visa application procedure and the required documentation, as well as tax implications for seconding employees by US entity to HK. | |
| 01/22/09 | S D POWELL | 2.50 |
| | Reviewing email in from Pamela Tibbetts with note from Corporate Counsel re LBQ; email to Anita Chiu re HK employment issues; reviewing Anita Chiu's reply; receiving and considering email in from Aruni Weersekera re claims in LBAH; reviewing email in from Neill Poole re HK entity/employment issues; reviewing email in from Anita Chiu re HK entity/employment issues; reviewing email in from Danny Kan re HK issues re employment, visas and immigration; receiving and considering email in from Anita Chiu with revised draft email to clients; receiving and considering email in from Pamela Tibbetts re employment, visa and immigration issues; reviewing email in from Neill Poole re this; receiving and considering email in from Aruni Weersekera re background information re LBQ; receiving and considering further email in from Pamela Tibbetts; receiving and considering email in from Pamela Tibbetts re the hiring of Steven Qian. | |
| 01/23/09 | S D POWELL | 0.20 |
| | Reviewing email in from Melaine Cheung re the working visa issue. | |
| 01/23/09 | A CHIU | 1.30 |
| | Reviewing emails from Pamela Tibbetts, Melanie Cheung and Aruni Aweerasekera; discussing with Melanie Cheung of A&M; discussing with Danny Kan; telephone discussion with Asian Corporate Services Limited; email to client. | |
| 01/23/09 | D K KAN | 1.50 |
| | Reviewing emails from Pamela Tibbetts and Melanie Cheung and Aruni Weerasekera; discussing with Anita Chiu re issues raised by clients; making telephone enquiries with Immigration Department; drafting an email to Pamela Tibbetts setting out issues we see in relation to proposed arrangement for Steven Qian. | |
| 01/24/09 | S D POWELL | 2.00 |
| | Reviewing Aruni Weersekera's email to Pamela Tibbetts re Steven Qian; reviewing email in from Danny Kan attaching draft email to Pamela Tibbetts re immigration, residence and employment visa issues together with relevant attachments; reviewing Anita Chiu's email to Aruni Weersekera/Melanie Cheung re LBQ; reviewing email report in from Anita Chiu re visa application for Steven Qian; reviewing email in from Anita Chiu attaching email from Melanie Cheung to Pamela Tibbetts; reviewing email in from Christy Farr; receiving and considering email in from Pamela Tibbetts attaching draft of offer letter for HK based employees. | |
| 01/29/09 | A CHIU | 0.80 |
| | Reviewing email exchange with A&M; telephone discussion with Malenie Cheung; telephone discussion with Aruni Weerasekera; letter to Asian Corporate Services Ltd. | |
| 01/29/09 | D K KAN | 0.50 |
| | Reviewing emails from Pamela Tibbetts and Anita Chiu re offer letter; discussing with Anita Chiu re the same; conducting preliminary review of the offer letter; reviewing draft letter from Anita Chiu re retrieval of company kit | |
| 01/29/09 | S D POWELL | 0.40 |
| | Reviewing email in from Anita Chiu re letter to LBQ's Company Secretary; reviewing Anita Chiu's letter to Asian Corporate Services; reviewing email in from Pamela Tibbetts re LBQ. | |
| 01/30/09 | D K KAN | 2.00 |
| | Reviewing several emails from Anita Chiu re employment visa and offer letter; reviewing offer | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| | letter; conducting relevant research on severance pay and annual leave; drafting email to Anita Chiu re my comments on the offer letter. | |
| 01/30/09 | S D POWELL | 0.40 |
| | Reviewing Anita Chiu's email to Pamela Tibbetts re the offer letter and Pamela Tibbetts' reply; reviewing email report in form Anita Chiu re LBQ; reviewing email in from Amy Ho of ACS Limited re LBQ. | |
| TOTAL | | 23.60 |

(C) Sydney

Lehman Brothers Holdings Inc.

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| 11/7/2008 | C J AHERN | 1.00 |
| | Call with N. Poole. | |
| 11/7/2008 | S D POWELL | 0.30 |
| | Email to Chris Ahern re Lehman issues arising in Australia; receiving and considering email in reply from Chris Ahern; further email exchange with Chris Ahern; reviewing further email in from Chris Ahern; emails to Chris Ahern. | |
| 11/8/2008 | S D POWELL | 0.60 |
| | Reviewing Neill Poole's email to Chris Ahern; email to Daisy Seto re issues arising; email to Chris Ahern; reviewing email in from Chris Ahern; reviewing further email in from Daisy Seto; reviewing Neill Poole's email to Chris Ahern. | |
| 11/10/08 | C J AHERN | 6.00 |
| | Emails, conduct searches, review PPB documents. | |
| 11/10/08 | E J MARSHBAUM | 1.50 |
| | Conduct company searches of all Australian entities of Lehman Brothers and check for existing charges over any of the entities. | |
| 11/10/08 | S D POWELL | 0.60 |
| | Reviewing Chris Ahern's 2 emails to Neill Poole, with attachment; reviewing 3rd email from Chris Ahern to Neill Poole; reviewing Neill Poole's reply; reviewing email in from Neill Poole with group chart; reviewing Neill Poole's email to Stephen Parbery and Tony Sims; reviewing Neill Poole's email to Maurice Horwitz of Weil; reviewing email in reply from Maurice Horwitz of Weil; reviewing email in from Chris Ahern re Australian entities. | |
| 11/11/08 | C J AHERN | 4.00 |
| | Review of document, emails | |
| 11/11/08 | S D POWELL | 0.30 |
| | Reviewing overnight email from Tony Sims; reviewing email in from Neill Poole re various issues, attaching email chain. | |
| 11/12/08 | C J AHERN | 4.50 |
| | Emails, review of document. | |
| 11/12/08 | S D POWELL | 0.10 |
| | Email to Chris Ahern. | |
| 11/13/08 | C J AHERN | 5.30 |
| | Meeting with PPB, review documents, draft email, Clayton Utz. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| 11/13/08 | S D POWELL | 1.70 |
| | Reviewing Chris Ahern's email to Neill Poole re his meeting with Tony Sims of PPB and the update on the status of the administration of LB Australia; reviewing attached documents; receiving and considering email in from Chris Ahern; email in reply; receiving and considering 2 emails in reply from Chris Ahern, one on "DOCAs" and the second reporting on his meeting with Tony Sims of PPB. | |
| 11/14/08 | C J AHERN | 1.80 |
| | Emails regarding CDU's; review document. | |
| 11/14/08 | S D POWELL | 0.20 |
| | Reviewing email in from Daniel Ehrman; reviewing Chris Ahern's reply to Daniel Ehrman. | |
| 11/19/08 | C J AHERN | 2.10 |
| | Call regarding CDU's. | |
| TOTAL | | 30.00 |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| 12/04/08 | C J AHERN | 4.10 |
| | Meeting at PPB; review documents. | |
| 12/05/08 | C J AHERN | 3.30 |
| | Review documents; emails. | |
| 12/08/08 | C J AHERN | 2.80 |
| | Calls with Mr Poole; call with PPB. | |
| 12/08/08 | H E MILLS | 2.00 |
| | Research regarding Deeds of Company Arrangement. | |
| 12/09/08 | C J AHERN | 3.80 |
| | Review Subordinated loan agreement; emails. | |
| 12/09/08 | H E MILLS | 1.00 |
| | Review Subordinated Loan Agreements and draft table regarding provisions of each agreement. | |
| 12/09/08 | H E MILLS | 1.80 |
| | Meetings regarding progress of Deed of Company Arrangement. | |
| 12/09/08 | H E MILLS | 3.00 |
| | Research regarding contracts of insurance and relationship with Deed of Company Arrangement. | |
| 12/10/08 | C J AHERN | 10.10 |
| | Meetings with PPB; Dibbs; review of documents. | |
| 12/10/08 | H E MILLS | 6.00 |
| | Research and draft memorandum regarding issues arising out of Subordinated Loan Agree. | |
| 12/11/08 | H E MILLS | 8.00 |
| | Review and draft memorandum regarding Subordinated Loan Agreements. | |
| 12/12/08 | C J AHERN | 6.10 |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| | Advice regarding substantial debit; review agreements. | |
| 12/15/08 | C J AHERN | 3.10 |
| | Emails regarding Council; calls with PPB. | |
| 12/16/08 | C J AHERN | 2.90 |
| | Liaise with PPB and N Poole; review documents. | |
| 12/17/08 | C J AHERN | 3.30 |
| | Creditors Committee meeting; emails; review documents. | |
| 12/18/08 | C J AHERN | 1.60 |
| | Emails and calls with Will Gitshal regarding CDU's. | |
| 12/29/08 | C J AHERN | 0.90 |
| | Review emails; call with administrator. | |
| TOTAL | | 63.80 |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| 01/07/09 | C J AHERN | 2.80 |
| | Review of claims documents, emails with J Hertzberg | |
| 01/15/09 | H E MILLS | 3.00 |
| | Perform and analyse company search; email to Aruni Weerasekera regarding results and implications of such; research regarding voluntary members' winding up and penalties for certain breaches of Corporations Act; email to Aruni Weerasekera regarding such issues. | |
| 01/20/09 | C J AHERN | 1.20 |
| | Call with Tony PPB, review issues. | |
| TOTAL | | 7.00 |

(D) Taiwan

(1) TL I Asset Management Company Limited

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| 09/26/08 | J CHU | 1.00 |
| | Project Light: Follow up email from Raymond Chan of Linklaters regarding the resignation and the re-election of all directors, supervisor and the chairman of TL I; Prepare the amendment registration documents forms for TL I; Email report to Bill Bryson of Raymond Chan's request, and follow up the status; Email reply to Raymond Chan of Linklaters to advise the Company Law requirements and rules regarding the change of directors/supervisor and the chairman, and the transition period without new directors/supervisor and the chairman, and to provide the documents forms. | |
| 09/26/08 | R LOK | 1.50 |
| | Project Light: Draft Resignation Letters to be signed by the directors, supervisor and chairman of board of TL I. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| 10/01/08 | J CHU | 1.00 |
| | Project Light: Email to Jonathan Horan and Raymond Chan of Linklaters to provide the revised documents of the three TL I. | |
| 10/01/08 | R LOK | 1.00 |
| | Project Light: Draft documents regarding change of directors, supervisor and chairman of board of TL I. | |
| 10/15/08 | J CHU | 1.25 |
| | Project Light: Telephone conference with Su-Ming Tan to advise the legal effect of directors/supervisor resignation, and the amendment and report filing requirements and restriction; Email reply to Su-Ming Tan to clarify the legal requirement and restriction for the chairman of the board to report the directors/supervisor resignation, and the amendment for replacement. | |
| 10/16/08 | R LOK | 1.50 |
| | Project Light: Draft documents package regarding further change of representatives of Pelican Saga Sdn BHD as directors, supervisor and Chairman of board of TL I Asset Management Company Limited. | |
| 10/21/08 | J CHU | 1.25 |
| | Project Light: Follows up email from Tan, Su Ming of Lehman, JiaAn Yin of Weil and telephone discussion with Naoki Hasegawa on the resignation documents and new directors and supervisor and the chairman replacement documentation, and clarify the directors' responsibilities. | |
| 10/21/08 | R LOK | 1.00 |
| | Project Light: Further revise documents regarding change of directors, supervisor and chairman of board of TL I. | |
| 10/23/08 | J CHU | 1.00 |
| | Project Light: Various telephone calls with JiaAn Yin of Weil to clarify the directors and supervisors documents and directors meeting election, etc., Review and | |
| 10/23/08 | R LOK | 1.00 |
| | Project Light: With information provided by JiaAn Yin on new state of directors, supervisor and chairman of board, further revise documents required for replacement of directors, supervisor and chairman of board of TL I. | |
| 10/27/08 | J CHU | 1.00 |
| | Project Light: Continue following up on replacement documents; Telephone conference with Jia AN Yin of Weil on the directors passport copies with proper signatures for all TL Companies, ordering the chop for the chairman and his Chinese name, etc. | |
| 10/28/08 | R LOK | 1.50 |
| | Project Light: Complete company amendment registration card and prepare Chinese translation of Letter of Appointment regarding change of directors, supervisor and chairman of board of TL I. | |
| 10/29/08 | R LOK | 1.50 |
| | Project Light: Prepare Chinese translation of Consent Letters by directors, supervisor and Chairman of Board of TL I. | |
| 10/30/08 | R LOK | 2.00 |
| | Project Light: Review the Resignation Letters signed by current Directors, Supervisor and Chairman of Board of TL I and documents package for TL I signed by Neill Poole, Steward Winspear and David Maund; prepare Chinese translation of Resignation Letters. | |
| 10/31/08 | J CHU | 0.50 |
| | Follow up the executed documents to replace the directors and supervisor for TL I. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| 11/03/08 | R LOK | 1.50 |
| | Project Light: Prepare Chinese translation of Board of Directors' meeting; revise the company amendment registration card of TL I. | |
| 11/04/08 | R LOK | 0.50 |
| | Arrange to create the chop of new chairman of TL I; coordinate with Rayne Huang for the handover of company chops of TL I to us for safekeeping; draft email to JiaAn Yin regarding documents received and not yet received by us to support the application for replacement of directors, supervisor and chairman of TL I. | |
| 11/05/08 | R LOK | 0.25 |
| | Project Light: Draft email to JiaAn Yin to remind him of outstanding documents regarding replacement of directors, and Chairman supervisor, TL I and the existence of problems related to the date of Letters of Appointment. | |
| 11/06/08 | R LOK | 1.00 |
| | Project Light: Telephone conference with JiaAn Yin regarding the date of Letter of Appointment; revise related documents to reflect the change in the date of Letter of Appointment. | |
| 11/07/08 | R LOK | 0.25 |
| | Project Light: E-mails exchange with JiaAn Yin regarding outstanding documents required for replacement of directors, supervisor and chairman of board of TL I. | |
| 11/10/08 | R LOK | 2.50 |
| | Project Light: Finalize materials regarding application for replacement of directors, supervisor and chairman of board of TL I. | |
| 11/13/08 | R LOK | 1.00 |
| | Project Light: Emails exchange with Su Ming Tan regarding the resignation of directors, supervisor of chairman of board of TL I. | |
| 11/20/08 | J CHU | 0.25 |
| | Project Light: Conference with Roger Lok on the Lehman Brother Taiwan's amendment registration application; Follow up and chase the TL I amendment registration. | |
| 11/20/08 | C P LIU | 0.50 |
| | Attend to Hua Nan Bank loan issues; review documents provided by A&M; discussion with Louis Liu re same. | |
| 11/20/08 | L Y LIU | 0.50 |
| | Follow up with David Huang on the proposed meeting on November 21; respond the e-mail from Aruni. | |
| 11/21/08 | R LOK | 2.00 |
| | Project Light: Finalize materials required for the said application; draft e-mail to Aruni Weerasekera regarding the status of TL I's company amendment registration application; prepare materials regarding application for amendment to business license of TL I with Neill Poole replacing Bernard Lau as the new responsible person of TL I. | |
| 11/21/08 | R LOK | 0.50 |
| | Project Light: Draft e-mail to Su Ming Tang regarding the status of TL I's, Lehman Brothers Taiwan Limited's company amendment registration application. | |
| 11/25/08 | R LOK | 3.00 |
| | Project Light: Prepare English translation of the letter of the Taipei City Government, together with company amendment registration card of TL I regarding change of directors, supervisor and chairman of board of TL I; prepare English translation of the business license of TL I with Neill | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| | Poole replacing Bernard Lau as new responsible person of TL I. | |
| 11/27/08 | R LOK | 1.00 |
| | Project Light: Prepare English translation of the business license of TL I with Neill Poole replacing Bernard Lau as new responsible person of TL I. | |
| TOTAL | | 32.75 |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| 12/04/08 | C P LIU | 1.00 |
| | Meeting with Aruni and Patrick of A&M; attend to correspondence and issues relating to possible actions. | |
| 12/04/08 | L Y LIU | 1.00 |
| | Conference with A&M; discuss the issues with Min-Wei Lo. | |
| 12/04/08 | M W LO | 1.00 |
| | Meeting with Ms. Weerasekera re case status and strategy; Prepare the meeting summary; Continue analyze the agreements and think of solutions. | |
| 12/05/08 | L Y LIU | 0.50 |
| | Discuss with Ming-Wei Lo on loan, etc. | |
| 12/08/08 | M W LO | 1.00 |
| | Finalized the demanding letter; Teleconference with Aruni; Contact Rayne Huang re bank's claim; Review objection brief and documents of provisional attachment. | |
| 12/08/08 | C SEETOO | 2.00 |
| | Plan the translation project, and participate in the translation of the notification letters, court orders, petition papers to the client with respect to the request to cancel the second mortgage on the property and multi-party disputes. | |
| 12/08/08 | A YANG | 2.00 |
| | Research the legal issues related to mortgage; Discuss with Ming-Wei Lo; Telephone conference call with Aruni; Telephone conference call with Rayne; Review documents related to Bank. | |
| 12/08/08 | M ZHU | 1.30 |
| | Translation of civil petition brief re TL I and TL III. | |
| 12/09/08 | W E BRYSON | 0.50 |
| | Message to and from JD team; review response to Aruni; review additional demands form bank; review documents. | |
| 12/09/08 | M ZHU | 1.00 |
| | Translation of civil reporting brief, civil objection brief re execution order. | |
| 12/10/08 | W E BRYSON | 1.00 |
| | Review translations; review messages to client re translations; review commercial agreements; conferences with JD team re translation and commercial agreements. | |
| 12/11/08 | W E BRYSON | 1.00 |
| | Review message to client re conference call with Rayne Huang; messages to and from Julie Chu re registered address of TL entities; review translations; review summary of call with client re Bank | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| | matters. | |
| 12/11/08 | J CHU | 0.50 |
| | Follow up Aruni Weerasekera email enquiry regarding of TL I address to JD office, and the alternatives; Contact local accounting firm to seek for possible premises for TLI for registration purposes; Conference with Roger Lok on the availability of the office for registration of TLI; Email to Aruni Weerasekera to advise that JD office cannot be registered by TLI, and alternatives for consideration | |
| 12/15/08 | J CHU | 1.25 |
| | Contact with local CPA firms and business centers to seek for temporary office registration use for TLI; Telephone conference with A Shih and J Lin to advise the Lehman AMC company background and change office address need; Telephone conference with J Chiang of Fidelity to explain TLI background and request for assistance in using the office address | |
| 12/16/08 | W E BRYSON | 0.50 |
| | Review messages; review amendments to letter; view correspondence re amendments; review correspondence re address change. | |
| 12/16/08 | J CHU | 1.25 |
| | Contact local accounting firm to seek for assistance to register TLI at their office and explain the background information and request for proposal for fee estimation; Email report to Aruni Weerasekera on the availability of the office for registration use; Email to Kevin Zhang and Aruni Weerasekera to confirm the office location and to provide the proposal | |
| 12/16/08 | C P LIU | 1.50 |
| | Discussion with JD team; telephone discussion with Aruni; review documents and correspondence from A&M; review draft response by Ming-wei Lo. | |
| 12/17/08 | W E BRYSON | 1.00 |
| | Review documents; conference call with A&M team and JD team re status of various matters; review correspondence re trustee and bank matters; review correspondence re new FSC policy. | |
| 12/17/08 | C P LIU | 1.50 |
| | Meeting with Jerry Lloyd and conference with Aruni regarding status and issues; attend to inquiries and e-mail re same; discussion with JD team. | |
| 12/17/08 | L Y LIU | 1.50 |
| | Meeting with Jerry Lloyd; draft the letter re: Bernard as TL I & III agent. | |
| 12/17/08 | M W LO | 1.50 |
| | Meeting with Jerry Lloyd; Teleconference with Aruni re Bank Issues; Review letter and report to Aruni. | |
| 12/17/08 | A YANG | 1.30 |
| | Meeting with Jerry and Rayne; Discuss with Chung-Ping Liu and Ming-Wei Lo; Telephone conference with Aruni; Draft e-mail to Aruni. | |
| 12/18/08 | W E BRYSON | 1.50 |
| | Review messages re demand; conference with JD team re demand; conference call with client re demand and other issues; review letters re authorization of Bernard Lau; review correspondence re payment order; review correspondence re questions; review definitive documents. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| 12/18/08 | C P LIU | 1.50 |
| | Discussion and conference call with JD team and Aruni regarding interest payment, response to trustee letter; review and revise power of attorney for Bernard Lau. | |
| 12/18/08 | M W LO | 1.50 |
| | Teleconference with Rayne Huang and Aruni re matters; Prepare the responding letter; Attend to Kevin's email re inquiry and discuss with Alex Yang re sale of lender's right. | |
| 12/18/08 | R LOK | 0.25 |
| | Assist Rayne Huang in preparing letters regarding change of mail address of TLI and affix required chops onto these letters | |
| 12/18/08 | A YANG | 2.00 |
| | Discuss with William Bryson, Chung-Ping Liu and Ming-Wei Lo; Telephone conference with Rayne Huang; Telephone conference with Aruni; Draft the attorney letter; Research bank's request; Discuss with Ming-Wei Lo. | |
| 12/23/08 | R LOK | 0.25 |
| | Coordinate and assist Rayne Huang to affix required chops on to documents to be sent to Taipei Tax Office and documents to be sent to Citibank as a result of change of the responsible person of TLI | |
| 12/30/08 | W E BRYSON | 0.50 |
| | Review proposed response to client re B letter and demand and other issues; review response to client. | |
| 12/30/08 | C P LIU | 1.00 |
| | Attend to correspondence; review draft response prepared by Ming-wei Lo. | |
| 12/30/08 | M W LO | 2.00 |
| | Teleconference with Rayne Huang for necessary documents; Review objection brief; Discuss with Chung-Ping Liu and Alex Yang re the said brief; Reply Kevin Zhang's email. | |
| 12/30/08 | S D POWELL | 0.40 |
| | Receiving and considering email in from Kevin Zhang re SKL00008; reviewing further email in from Kevin Zhang re SKL00008; receiving and considering Ming-Wei Lo's email in reply to Kevin Zhang. | |
| 12/30/08 | A YANG | 2.00 |
| | Discuss with Ming-Wei Lo; Telephone conference with Rayne Huang; Draft the letter; Review the letter; Discuss with Chung-Ping Liu and Ming-Wei Lo; Draft the e-mail to Kevin. | |
| TOTAL | | 38.00 |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| 01/05/09 | M W LO | 2.00 |
| | Prepare the letter to respond Bank's letter; Review Rayne Huang's draft brief re other creditor's objection. | |
| 01/05/09 | A YANG | 1.50 |
| | Discuss with Ming-Wei Lo; Review the brief prepared by Rayne Huang; Research legal issues related to compulsory execution; Supplement the defense brief to the objection raised by other creditors. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| 01/06/09 | M W LO | 2.00 |
| | Prepare the English translation of the letter to Bank and the brief to reply other creditor's brief; Teleconference with Rayne Huang re said brief; Review the new payment orders and prepare legal advice to Kevin Zhang. | |
| 01/06/09 | S D POWELL | 0.50 |
| | Reviewing exchange of emails between Kevin Zhang and Ming-Wei Lo re SKL00008; reviewing email in from Kevin Zhang; reviewing email in from Ming-Wei Lo; reviewing email in from Kevin Zhang; reviewing further email in from Kevin Zhang; reviewing another email in from Kevin Zhang; reviewing email in from Rayne Kuang; reviewing 2 further emails in from Kevin Zhang; reviewing email in from Ming-Wei Lo. | |
| 01/06/09 | A YANG | 3.00 |
| | Discuss with Ming-Wei Lo; Revise the letter to Bank; Revise the brief in response to the objection raised by other creditors; Sort the relevant files; Telephone with Rayne; Review the payment order applied by Bank; Draft the e-mail. | |
| 01/07/09 | C P LIU | 0.50 |
| | Attend to correspondence; review and revise translation of court briefs responding to other creditor's objection; review draft e-mail response prepared by Ming-Wei Lo. | |
| 01/07/09 | M W LO | 0.50 |
| | Revise and finalized the reporting brief and it's English translation; Discuss with colleague re ROE matters. | |
| 01/07/09 | S D POWELL | 0.40 |
| | Reviewing email in from Kevin Zhang; reviewing 2 emails in from Ming-Wei Lo; reviewing email in from Kevin Zhang. | |
| 01/07/09 | C SEETOO | 0.50 |
| | Translate the civil reporting brief filed on behalf of the client in local court, for the client's reference. | |
| 01/07/09 | A YANG | 1.00 |
| | Review documents related to Real Estate Ownership sales; Discuss with Ming-Wei Lo; Draft two letters to Northern Region Water Resources Office, Water Resources Agency, Ministry of Economic Affairs; Draft the e-mail in response to issues related to Real Estate Ownership sales. | |
| 01/08/09 | C SEETOO | 1.00 |
| | Translate two payment orders issued by the Taipei District Court for the client's reference. | |
| 01/08/09 | A YANG | 1.00 |
| | Proofread the translation of payment orders; Discuss with Ming-Wei Lo regarding Xiang-Yi Real Estate Ownership sales; Revise the e-mail to Aruni regarding Real Estate Ownership sales. | |
| 01/09/09 | J CHU | 0.75 |
| | Follow up email from Aruni Weerasekera of Alvarez and Marsal on affixing chops on the Brief; Email to Aruni Weerasekera to confirm completion and to provide a copy of the Brief affixed with the chops. | |
| 01/09/09 | A YANG | 0.50 |
| | Prepare the brief in response to distribution objection raised by other creditors; Research the legal issues related to litigation undertaking; Discuss with Ming-Wei Lo regarding negotiation for extension; Consult Ministry of Economic Affairs regarding the extension mechanism. | |
| 01/12/09 | W E BRYSON | 0.80 |
| | Review correspondence re court brief; review revisions to REO sales response; review correspondence re response; messages from JD team re further updates from client; review | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| | translations of payment orders. | |
| 01/12/09 | C P LIU | 1.50 |
| | Review REO sales documents; review draft letter prepared by Rayne Huang; review and revise draft e-mail response of Ming-Wei Lo; review payment orders and the translation thereof; attend to correspondence. | |
| 01/12/09 | M W LO | 1.00 |
| | Prepare memo re ROE matter; Teleconference with Aruni re Bank issues. | |
| 01/12/09 | S D POWELL | 0.25 |
| | Reviewing email in from Ming-Wei Lo re letter and brief to Taipei Court; reviewing email in from Ming-Wei Lo re SKL00003 & SKL00009; reviewing email in from Ming-Wei Lo re P. O. TL1/111. | |
| 01/13/09 | M W LO | 0.50 |
| | Prepare the objection brief for TLI and TLIII. | |
| 01/13/09 | A YANG | 1.30 |
| | Review the latest amendment of laws related to payment order; Review the latest amendment of laws related to judicial affairs official; Draft TL I and TL III's objection briefs; Sort the related correspondence and translation; Discuss with Ming-Wei regarding issues. | |
| 01/15/09 | M W LO | 1.50 |
| | Prepare the letter to Water Resource Agency and the letter to Buyer; Finalized the letter to Bank; Discuss with Chung-Ping Liu re trustee's letters; Review the ruling of the provisional attachment; Discuss with Alex Yang re Lee-Ming matters; Discuss with colleagues re issues of payment order. | |
| 01/15/09 | A YANG | 1.80 |
| | Revise the letter to Bank; Revise the translation of trustee letter; Draft the letter to Buyer; Review the ruling from Taipei District Court; Draft an e-mail in response to the ruling from Taipei District Court; Telephone with Rayne to discuss the contractor matters; Discuss with Chung-Ping and Ming-Wei; Draft the e-mail regarding trustee letter and contractor matter; Translate the letters to Northern Region Water Resources Office. | |
| 01/16/09 | C P LIU | 0.50 |
| | Discussion with Ming-Wei Lo; attend to correspondence; review draft letter to REO Buyer and the translation | |
| 01/16/09 | M W LO | 1.50 |
| | Finalized the letter to Bank; Prepare the letter and its translation to REO Buyer; Reply Aruni's email re trustee and contractor matter. | |
| 01/16/09 | S D POWELL | 0.45 |
| | Receiving and considering email in from Ming-Wei Lo re trustee letter; reviewing Aruni Weeresekera's email reply; reviewing further email in from Aruni Weeresekera re contractor; reviewing email in from Aruni Weeresekera re P. O. TL1/111; reviewing email in from Ming-Wei Lo re P. O. TL1/111; reviewing email in from Ming-Wei Lo re SKL00003 & SKL00009; reviewing email in from Kevin Zhang re P. O. TL1/111; receiving and considering email in from Ming-Wei Lo re letter from Bank to contractor; receiving and considering email in from Aruni Weeresekera. | |
| 01/16/09 | C SEETOO | 0.50 |
| | Translate the client's two outgoing request letters to REO Buyer for the client's reference. | |
| 01/16/09 | A YANG | 0.50 |
| | Discuss with Ming-Wei Lo; Draft an e-mail regarding contractor matters; Finalize the letters to REO Buyer; Draft an e-mail regarding Bank matters. | |
| 01/17/09 | M W LO | 0.30 |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| | Prepare email to Aruni re matter. | |
| 01/19/09 | A YANG | 0.50 |
| | Telephone with Rayne; Discuss with Ming-Wei Lo; Revise the letters to REO Buyer; Review the construction contracts. | |
| 01/22/09 | J CHU | 0.75 |
| | Telephone conference with Rayne Huang on affixing chop on the documents for TLI; Follow up Kevin Zhang email instruction to use the chops on documents for validation; Email report to Kevin Zhang to confirm completion and to provide copies of the documents for records. | |
| 01/22/09 | M W LO | 1.50 |
| | Review the court notice re Bank's application for foreclosure ruling; Discuss with Rayne Huang re issue; Teleconference with Aruni and prepare the summary and charts of CEP. | |
| 01/22/09 | A YANG | 2.00 |
| | Draft the e-mail to reply to validation process; Discuss with Ming-Wei Lo re: mortgage auction ruling matters; Draft the e-mail to reply to the mortgage auction ruling matters; Discuss with Chung-Ping Liu and Ming-Wei Lo re: mortgage auction ruling matters; Discuss with Rayne regarding the mortgage auction ruling matters; Telephone with Aruni re: matters. | |
| 01/23/09 | J CHU | 1.25 |
| | Follow up Kevin Zhang and Aruni Weerasekera emails instructions to affix the chops on the brief and other documents; Email confirm to Kevin Zhang and Aruni Weerasekera on completion and to provide copies for records | |
| 01/23/09 | M W LO | 2.00 |
| | Teleconference with Aruni and Mr. Chen; Prepare the brief; Review letter re termination of the trust agreement and prepare the responding email; Review the attorney letter re SKL009 matter and reply to Kevin Zhang; Review Rayne Huang's draft brief re FFAMC matter and reply to Kevin Zhang; Review trustee's letter re contractor matters. | |
| 01/23/09 | A YANG | 2.00 |
| | Discuss with Ming-Wei Lo re: documents sorting; Telephone with Arnui regarding matters; Review court documents re: FFAMC matters and the letters drafted by Rayne; Concall with Aruni, Kevin, Rayne, Ming-Wei Lo and Mr. Chen; Telephone with Rayne re: REO and NPL matters; Prepare the finalized letters to REO Buyer and Water Resources Office; Discuss with Ming-Wei Lo re: request for extension brief; Telephone with Rayne confirming FFAMC letters; Telephone with Rayne re: bankruptcy and provisional attachment; Discuss with Chung-Ping Liu and Ming-Wei Lo re: bankruptcy, provisional attachment, and termination letter; Draft e-mail re: bankruptcy matters; Draft e-mail re: provisional attachment; Draft e-mail re: termination letter. | |
| 01/24/09 | S D POWELL | 0.90 |
| | Reviewing 2 emails in from Aruni Weeresequera re SKL00003 and SKL00009; reviewing email in reply from Ming-Wei Lo; reviewing Aruni Weeresequera's email reply; reviewing email in from Kevin Zhang re 96/82608; reviewing email in from Kevin Zhang re Bank's letter; reviewing 2 emails in from Ming-Wei Lo; reviewing email in from Rayne Huang; reviewing email in from Ming-Wei Lo re objection briefs; reviewing Aruni Weeresequera's email to Ming-Wei Lo; reviewing email in from Kevin Zhang re Bank's letter; reviewing further email in from Kevin Zhang; reviewing email in reply from Ming-Wei Lo; reviewing further email in from Kevin Zhang; reviewing Aruni Weeresequera's reply; reviewing email in from Ming-Wei Lo; reviewing further emails in on this from Aruni Weeresequera and Ming-Wei Lo (x2); reviewing note of advice in from Ming-Wei Lo re mortgage foreclosure issues; reviewing email in from Ming-Wei Lo. | |
| TOTAL | | 38.45 |

(2) TL II Asset Management Company Limited

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| 09/26/08 | J CHU | 1.00 |
| | Project Light: Follow up email from Raymond Chan of Linklaters regarding the resignation and the re-election of all directors, supervisor and the chairman of TL II; Prepare the amendment registration documents forms for TL II; Email report to Bill Bryson of Raymond Chan's request, and follow up the status; Email reply to Raymond Chan of Linklaters to advise the Company Law requirements and rules regarding the change of directors/supervisor and the chairman, and the transition period without new directors/supervisor and the chairman, and to provide the documents forms. | |
| 09/26/08 | R LOK | 1.50 |
| | Project Light: Draft Resignation Letters to be signed by the directors, supervisor and chairman of board of TL II. | |
| 10/01/08 | R LOK | 1.00 |
| | Project Light: Draft documents regarding change of directors, supervisors and chairman of board of TL II. | |
| 10/16/08 | R LOK | 1.50 |
| | Project Light: Draft documents package regarding further change of representatives of Pelican Saga Sdn BHD as directors, supervisor and Chairman of board of TL II Asset Management Company Limited. | |
| 10/21/08 | R LOK | 1.00 |
| | Project Light: Further revise documents regarding change of directors, supervisors and chairman of board of TL II. | |
| 10/23/08 | J CHU | 1.00 |
| | Project Light: Various telephone calls with JiaAn Yin of Weil to clarify the directors and supervisor documents and directors meeting election, etc., Review and revise the replacement documents forms for TL II; Email to JiaAn Yin of Weil to advise the documents and information to change the directors and supervisor and the chairman for TL II, and provide the documents forms for execution; Telephone conference with JiaAn Yin of Weil on execution of the replacement documents. | |
| 10/23/08 | R LOK | 1.00 |
| | Project Light: With information provided by JiaAn Yin on new state of directors, supervisor and chairman of board, further revise documents required for replacement of directors, supervisor and chairman of board of TL II. | |
| 10/28/08 | R LOK | 1.50 |
| | Project Light: Complete company amendment registration card and prepare Chinese translation of Letter of Appointment regarding change of directors, supervisor and chairman of board of TL II. | |
| 10/29/08 | R LOK | 1.50 |
| | Project Light: Prepare Chinese translation of Consent Letters by directors, supervisor and Chairman of Board of TL II. | |
| 10/30/08 | R LOK | 2.00 |
| | Project Light: Review the Resignation Letters signed by current Directors, Supervisor and Chairman of Board of TL I and documents package for TL II signed by Neill Poole, Steward Winspear and David Maund; prepare Chinese translation of Resignation Letters. | |
| 11/03/08 | R LOK | 1.50 |
| | Project Light: Prepare Chinese translation of Board of Directors' meeting; revise the company amendment registration card of TL II. | |
| 11/04/08 | R LOK | 0.75 |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| | Arrange to create the chop of new chairman of TL II; coordinate with Rayne Huang for the handover of company chops of TL II to us for safekeeping; draft email to JiaAn Yin regarding documents received and not yet received by us to support the application for replacement of directors, supervisor and chairman of TL II. | |
| 11/05/08 | R LOK | 0.25 |
| | Project Light: Draft email to JiaAn Yin to remind him of outstanding documents regarding replacement of directors, and Chairman supervisor, TL II and the existence of problems related to the date of Letters of Appointment. | |
| 11/06/08 | R LOK | 1.00 |
| | Project Light: Telephone conference with JiaAn Yin regarding the date of Letter of Appointment; revise related documents to reflect the change in the date of Letter of Appointment. | |
| 11/07/08 | R LOK | 0.25 |
| | Project Light: E-mails exchange with JiaAn Yin regarding outstanding documents required for replacement of directors, supervisor and chairman of board of TL II. | |
| 11/10/08 | R LOK | 2.50 |
| | Project Light: Finalize materials regarding application for replacement of directors, supervisor and chairman of board of TL II. | |
| 11/13/08 | P S KO | 0.50 |
| | Project Light: Discuss with Roger Lok regarding emails and questions raised by each of JianAn Yin of Weil, Su-Ming Tan of Nomura, and Aruni Weerasekera of Alvarez & Marsal regarding the effective date of the appointment of new directors and supervisor of TL II and possible change of those representatives appointed under Letter of Appointment dated November 6, 2008 and the instruction for holding off the registration by JianAn Yin of Weil. | |
| 11/13/08 | R LOK | 1.50 |
| | Project Light: Emails exchange with Su Ming Tan regarding the resignation of directors, supervisor of chairman of board of TL II; emails exchange with JiaAn Yin regarding effective appointment of new directors and supervisor of TL II; research issues related to effective appointment of new directors and supervisor of TL II. | |
| 11/14/08 | P S KO | 0.50 |
| | Project Light: Discuss with Roger Lok regarding question raised by Bernard Lau regarding who shall be liable for possible claim etc (if any) incurred the vacant period when the company has no director (i.e. the period from Oct 20 (date of previous directors' resignation) and to Nov 6 (date of new directors' appointment)). | |
| 11/18/08 | J CHU | 1.75 |
| | Project Light: Follow up the replacement of all directors and supervisor; Conference with Roger Lok and Patricia Ko to supervise the Taiwan Company Law requirements regarding the director's liability during the transition, etc. | |
| 11/18/08 | R LOK | 1.00 |
| | Project Light: Emails exchange with Aruni Weerasekera regarding issues related to late filing of company amendment registration application for change of directors and supervisor of TL II. | |
| 11/19/08 | J CHU | 1.25 |
| | Project Light: Email on director liabilities; Conference with Roger Lok to supervise the preparation of the replacement of all directors and supervisor, and the remaining amendments. | |
| 11/20/08 | J CHU | 0.25 |
| | Project Light: TL III: Conference with Roger Lok on the Lehman Brother Taiwan's amendment registration application; Follow up and chase the TL III amendment registration. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| 11/21/08 | R LOK | 1.50 |
| | Project Light: E-mail exchange with Aruni Weerasekera to seek her confirmation that the application for change of directors, supervisor and chairman of board of TL II be submitted to the authorities. | |
| 11/21/08 | R LOK | 0.50 |
| | Project Light: Draft e-mail to Su Ming Tang regarding the status of TL II's, Lehman Brothers Taiwan Limited's company amendment registration application. | |
| 11/26/08 | R LOK | 3.50 |
| | Project Light: Prepare English translation of the letter of the Taipei City Government, together with company amendment registration card of TL II regarding change of directors, supervisor and chairman of board of TL II; prepare materials regarding application for amendment to business license of TL II with Neill Poole replacing Bernard Lau as the new responsible person of TL II. | |
| TOTAL | | 31.50 |

| | | |
|--------------|---|-------------|
| 12/11/08 | J CHU | 0.25 |
| | Follow up Aruni Weerasekera email enquiry regarding of TL II address to JD office, and the alternatives; Contact local accounting firm to seek for possible premises for TLII for registration purposes; Conference with Roger Lok on the availability of the office for registration of TLII; Email to Aruni Weerasekera to advise that JD office cannot be registered by TLII, and alternatives for consideration | |
| 12/15/08 | J CHU | 0.50 |
| | Contact with local CPA firms and business centers to seek for temporary office registration use for TLII; Telephone conference with A Shih and J Lin to advise the Lehman AMC company background and change office address need; Telephone conference with J Chiang of Fidelity to explain TLII background and request for assistance in using the office address | |
| 12/16/08 | J CHU | 0.50 |
| | Contact local accounting firm to seek for assistance to register TLII at their office and explain the background information and request for proposal for fee estimation; Email report to Aruni Weerasekera on the availability of the office for registration use; Email to Kevin Zhang and Aruni Weerasekera to confirm the office location and to provide the proposal | |
| 12/18/08 | R LOK | 0.25 |
| | Assist Rayne Huang in preparing letters regarding change of mail address of TLII and affix required chops onto these letters | |
| 12/23/08 | R LOK | 0.25 |
| | Coordinate and assist Rayne Huang to affix required chops on to documents to be sent to Taipei Tax Office and documents to be sent to Citibank as a result of change of the responsible person of TLII | |
| TOTAL | | 1.75 |

(3) TL III Asset Management Company Limited

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| 09/26/08 | J CHU | 1.75 |
| | Project Light: Follow up email from Raymond Chan of Linklaters regarding the resignation and the re-election of all directors, supervisor and the chairman of TL III; Prepare the amendment registration | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| | documents forms for TL III; Email report to Bill Bryson of Raymond Chan's request, and follow up the status; Email reply to Raymond Chan of Linklaters to advise the Company Law requirements and rules regarding the change of directors/supervisor and the chairman, and the transition period without new directors/supervisor and the chairman, and to provide the documents forms. | |
| 09/26/08 | R LOK | 1.50 |
| | Project Light: Draft Resignation Letters to be signed by the directors, supervisor and chairman of board of TL III. | |
| 10/01/08 | R LOK | 1.00 |
| | Draft documents regarding change of directors, supervisor and chairman of board of TL III. | |
| 10/16/08 | R LOK | 1.50 |
| | Project Light: Draft documents package regarding further change of representatives of Pelican Saga Sdn BHD as directors, supervisor and Chairman of board of TL III Asset Management Company Limited. | |
| 10/17/08 | W E BRYSON | 0.50 |
| | Review correspondence re change of directors for operating company. | |
| 10/21/08 | R LOK | 1.00 |
| | Project Light: Further revise documents regarding change of directors, supervisor and chairman of board of TL III. | |
| 10/23/08 | J CHU | 1.50 |
| | Project Light: Follow up various emails from Su Ming Tan and JiaAn Yin of Weil on the change of directors, supervisor and the chairman, etc., Telephone conference with Su Ming Tan to clarify the Form 48A, etc. documents for new directors are not required to support the Taiwan TL III amendment filings; Various telephone calls with JiaAn Yin of Weil to clarify the directors and supervisor documents and directors meeting election, etc., Review and revise the replacement documents forms for TL III; Email to JiaAn Yin of Weil to advise the documents and information to change the directors and supervisor and the chairman for TL III, and provide the documents forms for execution; Telephone conference with JiaAn Yin of Weil on execution of the replacement documents. | |
| 10/23/08 | R LOK | 1.00 |
| | Project Light: With information provided by JiaAn Yin on new state of directors, supervisor and chairman of board, further revise documents required for replacement of directors, supervisor and chairman of board of TLIII. | |
| 10/23/08 | W E BRYSON | 0.50 |
| | Review correspondence re corporate changes. | |
| 10/28/08 | R LOK | 1.50 |
| | Project Light: Complete company amendment registration card and prepare Chinese translation of Letter of Appointment regarding change of directors, supervisor and chairman of board of TL III. | |
| 10/29/08 | R LOK | 1.50 |
| | Project Light: Prepare Chinese translation of Consent Letters by directors, supervisor and Chairman of Board of TL III. | |
| 10/30/08 | R LOK | 2.00 |
| | Project Light: Review the Resignation Letters signed by current Directors, Supervisor and Chairman of Board of TL I and documents package for TL III signed by Neill Poole, Steward Winspear and David Maund; prepare Chinese translation of Resignation Letter. | |
| 11/03/08 | J CHU | 2.00 |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| | Project Light: Check David Manud passport, and email to Johnathan Lai to confirm receipt; Telephone conference with Rayne Huang to follow up the company chop of all TL III, and TLIII annual meeting to approve the financial statement of 2007, etc., Follow up and check the outstanding document items for replacement. | |
| 11/03/08 | J CHU | 1.00 |
| | Project Light: Telephone conference with Rayne Huang on TL III annual meeting of May 27, 2008 to approve the financial statement, and the TCG enquiry; Email to Rayne Huang and the CPA to provide the meeting documents. | |
| 11/03/08 | R LOK | 1.50 |
| | Project Light: Prepare Chinese translation of Board of Directors' meeting; revise the company amendment registration card of TL III. | |
| 11/04/08 | R LOK | 0.75 |
| | Arrange to create the chop of new chairman of TL III; coordinate with Rayne Huang for the handover of company chops of TL III to us for safekeeping; draft email to JiaAn Yin regarding documents received and not yet received by us to support the application for replacement of directors, supervisor and chairman of TL III. | |
| 11/05/08 | R LOK | 0.50 |
| | Project Light: Draft email to JiaAn Yin to remind him of outstanding documents regarding replacement of directors, and Chairman supervisor, TL III and the existence of problems related to the date of Letters of Appointment. | |
| 11/06/08 | R LOK | 1.00 |
| | Project Light: Telephone conference with JiaAn Yin regarding the date of Letter of Appointment; revise related documents to reflect the change in the date of Letter of Appointment. | |
| 11/07/08 | R LOK | 0.50 |
| | Project Light: E-mails exchange with JiaAn Yin regarding outstanding documents required for replacement of directors, supervisor and chairman of board of TL III. | |
| 11/12/08 | S D POWELL | 2.10 |
| | Telephone conversation with Aruni Weeresekera re Taipei issues; email to Aruni Weeresekera re Taipei representation; briefing email to Jack Huang and Bill Bryson re Lehman representation and issues arising in Taipei; reviewing email in reply from Jack Huang; reviewing email in reply from Bill Bryson; reviewing email in reply from Aruni Weeresekera; email to Jack Huang/Bill Bryson in reply to theirs of earlier; email to Aruni Weeresekera re way forward; reviewing email in from Bill Bryson; reviewing further email in from Aruni Weeresekera; email in reply to Bill Bryson; telephone conversation with Aruni Weeresekera re issues arising in Taipei; email to Aruni Weeresekera; email of briefing to Jack Huang and Bill Bryson; reviewing email in from Aruni Weeresekera. | |
| 11/13/08 | R LOK | 1.50 |
| | Project Light: Emails exchange with Su Ming Tan regarding the resignation of directors, supervisor of chairman of board of TL III; finalize materials regarding application for replacement of directors, supervisor of chairman of board of TL III. | |
| 11/13/08 | W E BRYSON | 0.50 |
| | Review message from client re assets in Taiwan; messages to and from JD team re various issues. | |
| 11/13/08 | S D POWELL | 0.60 |
| | Reviewing email in from Bill Bryson; reviewing email in from Chung-ping Liu; email to Bill Bryson and Chung-ping Liu; reviewing email in from Aruni Weeresekera with briefing note on Sheraton Yilan/Sky Line; further email to Bill Bryson; reviewing Chung-ping Liu's email to Aruni Weeresekera re issues arising; email to Aruni Weeresekera/Chung-ping Liu; further email to Chung-ping Liu; reviewing Chung-ping Liu's subsequent email to Aruni Weeresekera; email to Chung-ping | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| | Liu; reviewing series of emails from Aruni Weeresekera following up on this. | |
| 11/14/08 | W E BRYSON | 4.00 |
| | Taiwan with CP Liu and Louis Liu re documents from client; review documents from client; messages to and from JD team re documents from client; conference call with Aruni and Kevin re assets in Taiwan. | |
| 11/14/08 | C P LIU | 3.00 |
| | Conference call with A&M; review e-mail correspondence; review documents provided by A&M. | |
| 11/14/08 | LY LIU | 1.00 |
| | Con-call with Aruni and Kevin on the issued related to TL III's project. | |
| 11/14/08 | S D POWELL | 0.40 |
| | Reviewing emails in from Louis Liu and Bill Bryson; reviewing email in from Aruni Weeresekera; reviewing further emails in from Bill Bryson and Chung-ping Liu; reviewing 2 emails in from Kevin Zhang; reviewing further email in from Aruni Weeresekera. | |
| 11/14/08 | W E BRYSON | 0.50 |
| | Messages to and from Louis Liu re documents received from Alvarez and Marsal. | |
| 11/16/08 | C P LIU | 2.00 |
| | Review trust agreement and loan agreement. | |
| 11/16/08 | L Y LIU | 1.00 |
| | Review the documents related to TL III's project; brief to Bill Bryson; e-mail discussion with Bill Bryson. | |
| 11/17/08 | W E BRYSON | 2.00 |
| | Review documents; conference with Chung-ping and Louis re status of default and lender exercise of step-in rights; messages to and from Louis Liu re document issues; conference call with client team re Lehman position under deal documents; messages to and from Louis Liu re contact with lender. | |
| 11/17/08 | C P LIU | 2.50 |
| | Conference call with A&M re project; review transaction documents; attend to correspondence. | |
| 11/17/08 | L Y LIU | 5.00 |
| | Con-call with Aruni and Kevin on the issued related to TL III's project; discuss with Chung-Ping on the same; draft the memo on TL III's project. | |
| 11/17/08 | S D POWELL | 0.80 |
| | Reviewing email exchange between Aruni Weeresekera and Louis Liu; reviewing further emails from Aruni Weeresekera, Kevin Zhang and Louis Liu; reviewing further email from Kevin Zhang to Louis Liu with further documents; reviewing email in from Kevin Zhang with holding letter attached; reviewing Aruni Weeresekera's follow-up email post conference call. | |
| 11/18/08 | W E BRYSON | 1.50 |
| | Review correspondence re director liability; messages to and from Louis Liu re director liability issues; review memo to client re director liability issues. | |
| 11/18/08 | C P LIU | 2.50 |
| | Attend to correspondence; collect precedent memo regarding director liabilities; review and revise memo drafted by Louis Liu re issues. | |
| 11/18/08 | L Y LIU | 5.00 |
| | Daft the memo on directors' liabilities; draft the memo on TL III's project. | |
| 11/18/08 | S D POWELL | 0.10 |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| | Reviewing email in from Aruni Weersekera re liabilities of directors under Taiwanese law. | |
| 11/19/08 | W E BRYSON | 1.50 |
| | Review memo to client re documents; review memo to client re director liabilities. | |
| 11/19/08 | C CHIU | 2.30 |
| | Review and revise memo re director liabilities. | |
| 11/19/08 | L Y LIU | 4.00 |
| | Draft the memo on directors' liabilities; email to Aruni for the same. | |
| 11/19/08 | S D POWELL | 0.50 |
| | Reviewing email in from Louis Liu with attached memo re TL111; reviewing email in from Louis Liu with memo on ROC law provisions on directors' responsibilities and potential liabilities. | |
| 11/20/08 | W E BRYSON | 0.60 |
| | Review correspondence re payment order and TLIII directors. | |
| 11/20/08 | C P LIU | 0.50 |
| | Attend to loan issues; review documents provided by A&M; discussion with Louis Liu re same. | |
| 11/20/08 | L Y LIU | 0.80 |
| | Follow up on the proposed meeting on November 21; respond the e-mail from Aruni on the loans. | |
| 11/20/08 | S D POWELL | 0.40 |
| | Reviewing Aruni Weersekera's email re projects; reviewing email of advice in reply from Louis Liu; reviewing email in reply from Aruni Weersekera. | |
| 11/20/08 | R LOK | 3.00 |
| | Project Light: Emails exchanges with Aruni Weersekera regarding signing authority of Bernard Lau and Neill Poole; read the letter of the Taipei City Government and company amendment registration card of TL III; prepare materials regarding amendment to the business license of TL III with Neill Poole replacing Bernard Lau as the responsible person of TL III. | |
| 11/21/08 | R LOK | 0.50 |
| | Project Light: Draft e-mail to Su Ming Tang regarding the status of TL III's, Lehman Brothers Taiwan Limited's company amendment registration application. | |
| 11/21/08 | W E BRYSON | 1.00 |
| | Review documents; messages to and from Louis Liu re appointment with lender. | |
| 11/21/08 | C P LIU | 0.50 |
| | Attend to issue and correspondence regarding lender. | |
| 11/21/08 | L Y LIU | 1.00 |
| | Coordination with lender on the TL III matters; discuss with Bill Bryson on the same. | |
| 11/24/08 | W E BRYSON | 1.50 |
| | Conference call with client re lender exercise of step-in rights; review documents. | |
| 11/24/08 | C P LIU | 1.00 |
| | Conference call with A&M; attend to correspondence re project. | |
| 11/24/08 | L Y LIU | 1.00 |
| | Conference call with A&M, Bill Bryson and Chung-Ping Liu. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| 11/24/08 | R LOK | 3.00 |
| | Project Light: Prepare English translation of the letter of the Taipei City Government, together with company amendment registration card of TL III regarding change of directors, supervisor and chairman of board of TL III; prepare English translation of the business license of TL III with Neill Poole replacing Bernard Lau as new responsible person of TL III. | |
| 11/25/08 | W E BRYSON | 0.50 |
| | Review correspondence re trustee issues. | |
| 11/25/08 | L Y LIU | 1.00 |
| | Conference call with A&M, Bill Bryson and Chung-Ping Liu. | |
| 11/26/08 | W E BRYSON | 3.50 |
| | Review documents and updates; conference call with client team and JD team re additional options; draft letter to trustee re release of cash; review correspondence re revisions to trustee letter; review lender letter; review correspondence re lender letter. | |
| 11/26/08 | C P LIU | 1.50 |
| | Conference call with A&M and former Lehman people on project. | |
| 11/26/08 | L Y LIU | 4.00 |
| | Conference call with A&M, Bill Bryson and Chung-Ping Liu; translate the letter to trustee; coordination for delivery of the letter to trustee. | |
| 11/26/08 | S D POWELL | 0.60 |
| | Reviewing email in from Aruni Weerasekera re project; reviewing email reply from Bill Bryson; email to Bill Bryson; reviewing further email in from Aruni Weerasekera; reviewing email in from Bill Bryson attaching draft of letter to trustee; reviewing further email re this from Louis Liu; reviewing further email in from Louis Liu re draft letter to trustee; reviewing Aruni Weerasekera's email with A&M update; reviewing email in from Bernard Lau. | |
| 11/27/08 | L Y LIU | 2.00 |
| | Draft the letter to lender; e-mail to Kevin Zhang the draft. | |
| 11/28/08 | C P LIU | 1.00 |
| | Attend to correspondence re current status and inquiries. | |
| 11/28/08 | L Y LIU | 2.00 |
| | Respond the e-mails from Aruni and Kevin on the loan and project. | |
| 11/28/08 | S D POWELL | 0.70 |
| | Reviewing email in from Aruni Weeresequera and exchanges of emails with Eleanor Lam; discussions with Eleanor Lam and subsequent exchange of emails with Chung Ping Liu; reviewing Eleanor Lam's email exchange with Chung Ping Liu; reviewing Eleanor Lam's email to Aruni Weeresequera; reviewing Eleanor Lam's further email to Aruni Weeresequera; reviewing email in from Louis Liu to Aruni Weeresequera. | |
| 11/28/08 | J CHU | 0.50 |
| | Project Light: Follow up TL III amendment business and tax registration for replacement of the chairman. | |
| 11/29/08 | S D POWELL | 0.10 |
| | Reviewing email in from Aruni Weeresequera, overnight. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| 11/30/08 | W E BRYSON | 0.70 |
| | Review correspondence re trustee and lender letters; review current status of matter; message to Aruni re status call. | |
| TOTAL | | 99.70 |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| 12/01/08 | W E BRYSON | 2.00 |
| | Conference call with Aruni and Kevin re status of trust assets and other matters; review correspondence re letters; review status of letters; review final letter; conference with JD team re status of matters. | |
| 12/01/08 | C P LIU | 2.00 |
| | Attend to correspondence and inquiries; conference call with A&M; review and comment draft demand letter prepared by Louis Liu and Ming-wei Lo. | |
| 12/01/08 | L Y LIU | 1.80 |
| | Draft the attorney letter to Mega; discuss with Min-Wei Lo on the same. | |
| 12/01/08 | M W LO | 3.00 |
| | Review the trust agreement; Discuss with Chung-Ping Liu and Louis Liu re case; Prepare the demanding letter. | |
| 12/02/08 | W E BRYSON | 1.50 |
| | Review documentation. | |
| 12/02/08 | L Y LIU | 1.50 |
| | Discuss with Min-Wei Lo on the letter; translate the letter and e-mail the same to Aruni. | |
| 12/02/08 | M W LO | 0.50 |
| | Review the letter and discuss with Louis Liu re said letter. | |
| 12/03/08 | W E BRYSON | 1.50 |
| | Review documentation and correspondence. | |
| 12/03/08 | C P LIU | 0.50 |
| | Attend to correspondence re status and inquiries on loan and project. | |
| 12/03/08 | L Y LIU | 0.50 |
| | Discuss with Min-Wei Lo on the matters. | |
| 12/03/08 | M W LO | 3.50 |
| | Attend to Aruni's email; Review and analyze the trust agreement, co-development agreement and loan agreement; Discuss with colleagues re legal options. | |
| 12/03/08 | A YANG | 6.80 |
| | Discuss with Ming-Wei Lo; Review related contracts, correspondences and files; Research the practicable legal actions; Draft the memo. | |
| 12/04/08 | W E BRYSON | 1.50 |
| | Review translation of letter; review messages to client re letter; messages to and from JD team re letter; review messages re further steps. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| 12/04/08 | C P LIU | 1.00 |
| | Meeting with Aruni and Patrick of A&M; attend to correspondence and issues relating to possible actions. | |
| 12/04/08 | L Y LIU | 1.50 |
| | Conference with A&M; discuss the issues with Min-Wei Lo. | |
| 12/04/08 | M W LO | 2.50 |
| | Meeting with Ms. Weerasekera re case status and strategy; Prepare the meeting summary; Continue analyze the agreements and think of solutions. | |
| 12/04/08 | S D POWELL | 0.70 |
| | Teleconference with Neill Poole; email re this to Bill Bryson; email to Bill Bryson; receive and consider email in from Bill Bryson; email in reply to Bill Bryson; further email to Bill Bryson; receive and consider email in reply from Bill Bryson. | |
| 12/04/08 | A YANG | 3.80 |
| | Discuss with Ming-Wei Lo; Revise the memo. | |
| 12/05/08 | W E BRYSON | 1.50 |
| | Review translation of letter; review messages to client re Bank letter; messages to and from JD team re letter; review messages re further steps. | |
| 12/05/08 | C P LIU | 2.00 |
| | Attend to correspondence; review Ming-Wei Lo's summary; review letter to TL III. | |
| 12/05/08 | L Y LIU | 1.00 |
| | Discuss with Ming-Wei Lo on loan, etc. | |
| 12/05/08 | M W LO | 5.50 |
| | Attend to Aruni's emails; Review and analyze legal issues raised on Dec. 4 and letter on Dec. 5; Discuss with colleagues and reply Aruni's questions. | |
| 12/05/08 | S D POWELL | 0.60 |
| | Review Ming-Wei Lo's email of report and proposed way forward to Aruni Weerasekera; review further email from Ming-Wei Lo to Aruni Weerasekera re issues; review email comments in from Aruni Weerasekera. | |
| 12/05/08 | C SEETOO | 2.00 |
| | Translate the notification letters to the client with respect to the request to cancel the second mortgage on the property. | |
| 12/05/08 | A YANG | 6.80 |
| | Discuss with the letter with Ming-Wei Lo; Draft the e-mail in response to the latest development; Sort related documents; Discuss the letter with Ming-Wei Lo; Draft the attorney letter. | |
| 12/07/08 | M W LO | 1.00 |
| | Prepare the demanding letter. | |
| 12/08/08 | W E BRYSON | 1.50 |
| | Review translation of letter; review correspondence re letter; review letter; various messages and discussions with JD team re letter. | |
| 12/08/08 | E KAO | 2.50 |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| | Translate the notices. | |
| 12/08/08 | C P LIU | 1.50 |
| | Attend to correspondence; review Ming-Wei Lo's draft response to A&M; review documents provided by A&M. | |
| 12/08/08 | L Y LIU | 1.00 |
| | Review and revise the draft letter prepared by Ming-Wi Lo; discuss the issues with Min-Wei Lo. | |
| 12/08/08 | M W LO | 2.50 |
| | Finalized the demanding letter; Teleconference with Aruni; Contact Rayne Huang re bank's claim; Review objection brief and documents of provisional attachment. | |
| 12/08/08 | S D POWELL | 0.70 |
| | Review Ming-Wei Lo's email reply to Aruni Weerasekera of 5 December 2008; review Ming-Wei Lo's email to Aruni Weerasekera and attached translated letter; review Ming-Wei Lo's email to Aruni Weerasekera re letter; review Aruni Weerasekera's email in reply. | |
| 12/08/08 | C SEETOO | 3.00 |
| | Plan the translation project, and participate in the translation of the notification letters, court orders, petition papers to the client with respect to the request to cancel the second mortgage on the property and multi-party disputes. | |
| 12/08/08 | A YANG | 3.00 |
| | Research the legal issues related to mortgage; Discuss with Ming-Wei Lo; Telephone conference call with Aruni; Telephone conference call with Rayne; Review documents related to Hwa-Nan Bank. | |
| 12/08/08 | M ZHU | 2.00 |
| | Translation of civil petition brief re TL I and TL III. | |
| 12/09/08 | W E BRYSON | 0.50 |
| | Message to and from JD team re demand; review response to Aruni; review additional demands; review documents. | |
| 12/09/08 | E KAO | 2.50 |
| | Translate the attachment enforcement letter. | |
| 12/09/08 | C P LIU | 1.00 |
| | Attend to correspondence; review Ming-Wei Lo's draft response to A&M; review documents provided by A&M. | |
| 12/09/08 | L Y LIU | 1.50 |
| | Review and revise the draft letter prepared by Ming-Wi Lo; discuss the issues with Min-Wei Lo. | |
| 12/09/08 | M W LO | 3.00 |
| | Review Aruni's email and reply her inquiry re payment order; Revise the English translation of letter prepared by colleagues. | |
| 12/09/08 | S D POWELL | 0.50 |
| | Review Ming-Wei Lo's email to Aruni Weerasekera. | |
| 12/09/08 | C SEETOO | 8.50 |
| | Translate and coordinate the translation project regarding the notification letters, court orders, petition papers to the client with respect to the request to cancel the second mortgage on the property and multi-party disputes. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| 12/09/08 | A YANG | 3.00 |
| | Review related correspondences; Discuss with Ming-Wei Lo; Draft the e-mail related to payment order matters; Review the translation. | |
| 12/09/08 | M ZHU | 2.00 |
| | Translation of civil reporting brief, civil objection brief re execution order. | |
| 12/10/08 | W E BRYSON | 2.00 |
| | Review translations; review messages to client re translations; review commercial agreements; conferences with JD team re translation and commercial agreements. | |
| 12/10/08 | C P LIU | 1.00 |
| | Attend to correspondence; review documents provided by A&M. | |
| 12/10/08 | M W LO | 4.30 |
| | Revise the English translations of payment order documents; Attend and reply to Aruni's email; Teleconference with Rayne Huang and review documents from her; Prepare the summary. | |
| 12/10/08 | S D POWELL | 0.30 |
| | Reviewing 2 emails in from Ming-Wei Lo re translated documents. | |
| 12/10/08 | C SEETOO | 1.00 |
| | Modify the final translation of the relevant documents, including court orders, petition filings, and notification letters. | |
| 12/10/08 | A YANG | 5.80 |
| | Review and proofread the translation; Discuss with Ming-Wei Lo; Telephone conference with Rayne Huang; Review documents. | |
| 12/11/08 | W E BRYSON | 1.00 |
| | Review message to client re conference call with Rayne Huang; messages to and from Julie Chu re registered address of TL entities; review translations; review summary of call with client re matters. | |
| 12/11/08 | J CHU | 0.50 |
| | Follow up Aruni Weerasekera email enquiry regarding of TL III address to JD office, and the alternatives; Contact local accounting firm to seek for possible premises for TLIII for registration purposes; Conference with Roger Lok on the availability of the office for registration of TLIII; Email to Aruni Weerasekera to advise that JD office cannot be registered by TLIII, and alternatives for consideration | |
| 12/11/08 | C P LIU | 3.00 |
| | Review documents forwarded by Rayne Huang; discussion with Ming-wei Lo; conference call with A&M; attend to correspondence; review summary of Ming-Wei Lo. | |
| 12/11/08 | M W LO | 3.00 |
| | Revise last batch of English translation of legal documents and news; Teleconference with Aruni re issues; Teleconference re issues; Prepare emails to Aruni. | |
| 12/11/08 | S D POWELL | 0.70 |
| | Reviewing detailed note in from Ming-Wei Lo; reviewing email in from Aruni Weerasekera re closure of Lehman Taipei office; reviewing Julie Chu's email to Aruni Weerasekera; reviewing email from Ming-Wei Lo to Aruni Weerasekera attaching further batch of translated documents; reviewing further email in from Ming-Wei Lo re her telephone conversation. | |
| 12/11/08 | C SEETOO | 1.00 |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| | Translate a news article reporting the events surrounding the current dispute caused by the client's current financial difficulties. | |
| 12/11/08 | A YANG | 3.80 |
| | Discuss with Ming-Wei, Chung-Ping Liu and Louis Liu; Telephone conference with Aruni; Draft the e-mail; Proofread the translation. | |
| 12/12/08 | W E BRYSON | 0.50 |
| | Review correspondence demand. | |
| 12/12/08 | C P LIU | 0.50 |
| | Review documents and correspondence from A&M. | |
| 12/12/08 | A YANG | 0.30 |
| | Sort documents related to matters. | |
| 12/13/08 | M W LO | 0.80 |
| | Review letter dated on Dec.12; Prepare email to the client. | |
| 12/13/08 | S D POWELL | 0.50 |
| | Reviewing email in from Kevin Zhang attaching letter; reviewing 2nd letter in from Kevin Zhang; reviewing Ming-Wei Lo's email to Kevin Zhang; reviewing Aruni Weeresekera's reply to Ming-Wei Lo. | |
| 12/15/08 | W E BRYSON | 3.50 |
| | Review correspondence re notice; meeting with JD team re letter and other issues; conference call with client re various issues and response to letter; review translations of letters; review letter; review messages to client re letters; review correspondence re requests; review commercial documents. | |
| 12/15/08 | J CHU | 0.50 |
| | Contact with local CPA firms and business centers to seek for temporary office registration use for TLIII; Telephone conference with A Shih and J Lin to advise the Lehman AMC company background and change office address need; Telephone conference with J Chiang of Fidelity to explain TLIII background and request for assistance in using the office address | |
| 12/15/08 | C P LIU | 3.50 |
| | Discussion with JD team; telephone discussion with Aruni; review documents and correspondence from A&M; review draft response by Ming-wei Lo. | |
| 12/15/08 | L Y LIU | 1.80 |
| | Internal discussion with Bill, Chung-Ping, Ming-Wei and Alex; call to Aruni on the same. | |
| 12/15/08 | M W LO | 4.50 |
| | Teleconference with clients; Prepare a respond letter and its English translation; Discuss with colleagues re case and strategy. | |
| 12/15/08 | S D POWELL | 0.50 |
| | Reviewing Aruni Weeresekera's email of yesterday to Julie Chu; reviewing Aruni Weeresekera's email to Ming-Wei Lo; reviewing email in from Ming-Wei Lo; reviewing Aruni Weeresekera's email in reply; reviewing email in from Ming-Wei Lo attaching translated letter. | |
| 12/15/08 | C SEETOO | 2.00 |
| | Translate the letter sent by the creditor bank to the client and the outgoing letter on behalf of the client. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| 12/15/08 | A YANG | 3.80 |
| | Discuss with William Bryson, Chung-Ping Liu, Louis Liu and Ming-Wei Lo; Telephone conference with Aruni; Draft the commercial letter. | |
| 12/16/08 | W E BRYSON | 0.50 |
| | Review messages; review amendments to letter; view correspondence re amendments; review correspondence re address change. | |
| 12/16/08 | J CHU | 0.50 |
| | Contact local accounting firm to seek for assistance to register TLIII at their office and explain the background information and request for proposal for fee estimation; Email report to Aruni Weerasekera on the availability of the office for registration use; Email to Kevin Zhang and Aruni Weerasekera to confirm the office location and to provide the proposal | |
| 12/16/08 | C P LIU | 1.50 |
| | Discussion with JD team; telephone discussion with Aruni; review documents and correspondence from A&M; review draft response by Ming-wei Lo. | |
| 12/16/08 | M W LO | 2.00 |
| | Review Aruni's email and reply her inquiry re letter; Revise and finalized the said letter and its English translation; Teleconference with client re the letter. | |
| 12/16/08 | S D POWELL | 0.50 |
| | Reviewing email in from Ming-Wei Lo, with attached letter and translation; reviewing Julie Chu's email to Aruni Weeresequera re TL entities; reviewing Aruni Weeresequera's email in reply to Julie Chu; reviewing email in from Julie Chu re TL entities issues; reviewing email in reply from Kevin Zhang. | |
| 12/16/08 | C SEETOO | 0.30 |
| | Modify and finalize the translation of the outgoing letter on behalf of the client. | |
| 12/16/08 | A YANG | 2.80 |
| | Review the correspondence; Revise the letter; Discuss with Chung-Ping Liu and Ming-Wei Lo; Draft the e-mail. | |
| 12/17/08 | W E BRYSON | 1.50 |
| | Review documents; conference call with A&M team and JD team re status of various matters; review correspondence re matters; review correspondence re new FSC policy. | |
| 12/17/08 | C P LIU | 2.00 |
| | Meeting with Jerry Lloyd and conference with Aruni regarding status and issues; attend to inquiries and e-mail re same; discussion with JD team. | |
| 12/17/08 | L Y LIU | 1.50 |
| | Meeting with Jerry Lloyd; draft the letter re Bernard as TL I & III agent. | |
| 12/17/08 | M W LO | 2.00 |
| | Meeting with Jerry Lloyd; Teleconference with Aruni re Issues; Review letter and report to Aruni; Review letters. | |
| 12/17/08 | S D POWELL | 0.60 |
| | Exchange of emails with Bill Bryson re matter; meeting with Bill Bryson to discuss status etc. | |
| 12/17/08 | C SEETOO | 1.00 |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| | Translate the letter from Mega Bank with respect to the trust account issues in the current matter. | |
| 12/17/08 | A YANG | 2.00 |
| | Meeting with Jerry and Rayne; Discuss with Chung-Ping Liu and Ming-Wei Lo; Telephone conference with Aruni; Draft e-mail to Aruni. | |
| 12/18/08 | W E BRYSON | 1.50 |
| | Review messages re demand; conference with JD team re HNB demand; conference call with client re demand and other issues; review letters re authorization of Bernard Lau; review correspondence re payment order; review correspondence re questions; review definitive documents. | |
| 12/18/08 | C P LIU | 1.50 |
| | Discussion and conference call with JD team and Aruni regarding interest payment, response to letter; review and revise power of attorney for Bernard Lau. | |
| 12/18/08 | M W LO | 2.00 |
| | Teleconference with Rayne Huang and Aruni re matters; Prepare the responding letter; Attend to Kevin's email re inquiry and discuss with Alex Yang re sale of lender's right. | |
| 12/18/08 | R LOK | 0.50 |
| | Assist Rayne Huang in preparing letters regarding change of mail address of TLIII and affix required chops onto these letters | |
| 12/18/08 | A YANG | 2.00 |
| | Discuss with William Bryson, Chung-Ping Liu and Ming-Wei Lo; Telephone conference with Rayne Huang; Telephone conference with Aruni; Draft the attorney letter; Research request; Discuss with Ming-Wei Lo. | |
| 12/19/08 | W E BRYSON | 1.50 |
| | Review draft responses to client review translation of letter; message to and from JD team re letter and other issues. | |
| 12/19/08 | C P LIU | 1.50 |
| | Attend to correspondence and inquiries regarding letter; review and revise draft response prepared by Ming-Wei Lo; discussion with JD team. | |
| 12/19/08 | M W LO | 1.50 |
| | Revise the translation of letter; Teleconference with Rayne Huang re matters; Discuss with Colleague re banking regulations. | |
| 12/19/08 | C SEETOO | 0.80 |
| | Discuss with Ming-Wei Lo and translate an outgoing letter regarding the current dispute under the Trust Agreement, for the reference of the client. | |
| 12/19/08 | A YANG | 2.30 |
| | Discuss with Ming-Wei Lo; Review the contracts and research legal solutions; Telephone with Rayne Huang; Discuss with Chung-Ping Liu and Ming-Wei Lo. | |
| 12/22/08 | W E BRYSON | 1.00 |
| | Review correspondence; and FSC ruling; review advice to client re FSC rulings and communications. | |
| 12/22/08 | C P LIU | 1.50 |
| | Discussion with JD team and attend to correspondence and inquiries; attend to FSC rulings. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| 12/22/08 | M W LO | 0.50 |
| | Review Kevin Zhang's inquiry; Prepare email to Aruni re FSC's regulations. | |
| 12/22/08 | S D POWELL | 0.10 |
| | Receiving and considering email in from Ming-Wei Lo. | |
| 12/22/08 | A YANG | 0.80 |
| | Draft the e-mail to Aruni on matters of negotiation for extension. | |
| 12/23/08 | W E BRYSON | 1.20 |
| | Messages to and from JD team re step-in rights and response; review correspondence re objection to attachment. | |
| 12/23/08 | C P LIU | 1.00 |
| | Discussion with JD team and attend to correspondence and inquiries regarding objection to attachment. | |
| 12/23/08 | M W LO | 1.00 |
| | Review the court notice re objection; Discuss with colleagues re documents; Reply Kevin Zhang's email. | |
| 12/23/08 | R LOK | 0.50 |
| | Coordinate and assist Rayne Huang to affix required chops on to documents to be sent to Taipei Tax Office and documents to be sent to Citibank as a result of change of the responsible person of TLIII | |
| 12/23/08 | A YANG | 2.30 |
| | Discuss with Ming-Wei Lo; Research legal issues related to compulsory execution; Draft the correspondence e-mail. | |
| 12/24/08 | W E BRYSON | 0.80 |
| | Correspondence with JD team re issues; review advice to client. | |
| 12/24/08 | C P LIU | 1.00 |
| | Discussion with JD team and attend to correspondence and respond to inquiries. | |
| 12/24/08 | M W LO | 0.50 |
| | Discuss with colleagues re Kevin Zhang's inquiry and reply it. | |
| 12/24/08 | S D POWELL | 0.10 |
| | Reviewing email in from Ming-Wei Lo. | |
| 12/24/08 | A YANG | 1.50 |
| | Discuss with Ming-Wei Lo; Discuss with Chung-Ping Liu; Draft the e-mail to reply objection matters. | |
| 12/25/08 | W E BRYSON | 0.70 |
| | Review advice and response to client; review correspondence re issues. | |
| 12/25/08 | C P LIU | 1.50 |
| | Discussion with Ming-Wei Lo and Alex; discussion with Rayne Huang re same; review and revise draft e-mail prepared by Ming-Wei Lo. | |
| 12/25/08 | M W LO | 0.80 |
| | Review Hua Nan Bank's email; Discuss with colleagues; Teleconference with Rayne Huang; Prepare | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|---------------|
| | email to Kevin Zhang. | |
| 12/25/08 | A YANG | 0.80 |
| | Discuss with Chung-Ping Liu and Ming-Wei Lo; Telephone with Rayne Huang; Draft the e-mail to Kevin. | |
| 12/29/08 | W E BRYSON | 0.50 |
| | Taiwan-Review correspondence re messages to TLIII; review translation letter. | |
| 12/29/08 | M W LO | 1.00 |
| | Review letter dated on Dec. 26 and it's translation; Discuss with Alex Yang re arguments. | |
| 12/29/08 | S D POWELL | 0.30 |
| | Reviewing email in from Kevin Zhang re email; reviewing further email in from Kevin Zhang; reviewing exchange of emails between Ming-Wei Lo and Kevin Zhang; reviewing email in from Kevin Zhang re letter. | |
| 12/29/08 | C SEETOO | 3.30 |
| | Translate the explanation letter sent to the client by the lending bank regarding the borrower's breach of the agreements in the past. | |
| 12/29/08 | A YANG | 0.50 |
| | Review the letter and research potential legal issues; Discuss with Ming-Wei Lo. | |
| 12/30/08 | A YANG | 1.80 |
| | Discuss with Ming-Wei Lo; Telephone conference with Rayne Huang; Draft the letter; Review the letter; Discuss with Chung-Ping Liu and Ming-Wei Lo; Draft the e-mail to Kevin. | |
| 12/31/08 | J CHU | 1.00 |
| | Coordinate with Rayne Huang and Kevin Zhang on affixing chops on the document; Affix chops on the bank application for delivery; Email report to Rayne Huang and Kevin Zhang to confirm completion and provide a copy for records | |
| 12/31/08 | C P LIU | 0.50 |
| | Attend to correspondence; discussion with Ming-Wei Lo. | |
| 12/31/08 | M W LO | 0.50 |
| | Attend the Kevin Zhang's inquiry. | |
| 12/31/08 | S D POWELL | 0.10 |
| | Reviewing email in from Kevin Zhang. | |
| 12/31/08 | A YANG | 3.00 |
| | Discuss with Ming-Wei; Draft the letter; Telephone with Rayne; Research legal issues related to objection to distribution table; Review letters related to delay of construction progress; Telephone with Kevin Zhang; Write the e-mail to Kevin Zhang regarding loan agreement. | |
| TOTAL | | 210.70 |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| 01/05/09 | C P LIU | 0.50 |
| | Attend to correspondence regarding letter and payment orders. | |
| 01/05/09 | M W LO | 2.00 |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| | Prepare the letter to respond letter of 20081226; Review Rayne Huang's draft brief re objection. | |
| 01/05/09 | S D POWELL | 0.20 |
| | Receiving and considering 2 emails in from Kevin Zhang. | |
| 01/05/09 | C SEETOO | 2.50 |
| | Translate the outgoing letter regarding the contract disputes. | |
| 01/05/09 | A YANG | 1.00 |
| | Discuss with Ming-Wei Lo; Review the brief prepared by Rayne Huang; Research legal issues related to compulsory execution; Supplement the defense brief to the objection raised by other creditor. | |
| 01/06/09 | W E BRYSON | 1.50 |
| | Review letter; message to JD team; review brief; review correspondence re brief; review correspondence re payment orders and additional REO matters; review advice to client re payment orders. | |
| 01/06/09 | C P LIU | 1.00 |
| | Attend to correspondence; review and revise draft responses. | |
| 01/06/09 | M W LO | 2.50 |
| | Prepare the English translation of the letter and the brief to reply other creditor's brief; Teleconference with Rayne Huang re said brief; Review the new payment orders and prepare legal advice to Kevin Zhang. | |
| 01/06/09 | S D POWELL | 0.50 |
| | Reviewing exchange of emails between Kevin Zhang and Ming-Wei Lo re SKL00008; reviewing email in from Kevin Zhang; reviewing email in from Ming-Wei Lo; reviewing email in from Kevin Zhang; reviewing further email in from Kevin Zhang; reviewing another email in from Kevin Zhang; reviewing email in from Rayne Kuang; reviewing 2 further emails in from Kevin Zhang; reviewing email in from Ming-Wei Lo. | |
| 01/06/09 | C SEETOO | 2.00 |
| | Finalize the translation of the outgoing letter to Bank regarding the contract disputes upon the instruction by Ming-Wei Lo. | |
| 01/06/09 | A YANG | 4.50 |
| | Discuss with Ming-Wei Lo; Revise the letter to Bank; Revise the brief in response to the objection raised by other creditor; Sort the relevant files; Telephone with Rayne; Review the payment order applied by Bank; Draft the e-mail in response to the payment order issue. | |
| 01/07/09 | W E BRYSON | 0.70 |
| | Review draft brief; messages to and from JD team re comments on brief; review advice to client re payment orders | |
| 01/07/09 | C P LIU | 0.50 |
| | Attend to correspondence; review and revise translation of court briefs responding to other creditor's objection; review draft e-mail response prepared by Ming-Wei Lo. | |
| 01/07/09 | M W LO | 1.00 |
| | Revise and finalized the reporting brief and it's English translation; Discuss with colleague re ROE matters. | |
| 01/07/09 | C SEETOO | 0.80 |
| | Translate the civil reporting brief filed on behalf of the client in local court, for the client's reference. | |
| 01/07/09 | A YANG | 1.30 |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| | Review documents related to Real Estate Ownership sales; Discuss with Ming-Wei Lo; Draft two letters to Northern Region Water Resources Office, Water Resources Agency, Ministry of Economic Affairs; Draft the e-mail in response to issues related to Real Estate Ownership sales. | |
| 01/08/09 | W E BRYSON | 1.00 |
| | Review correspondence re payment orders; review translations of payment orders; review advice to client re payment orders; review advice to client re REO sales. | |
| 01/08/09 | C P LIU | 0.50 |
| | Attend to correspondence; review payment orders. | |
| 01/08/09 | M W LO | 2.50 |
| | Teleconference with Aruni; Prepare the translation of the payment orders; Prepare the advise on REO matters. | |
| 01/08/09 | S D POWELL | 0.10 |
| | Reviewing email in from Aruni Weersekera re Payment Order - TLI/III. | |
| 01/08/09 | C SEETOO | 1.50 |
| | Translate two payment orders issued by the Taipei District Court for the client's reference. | |
| 01/08/09 | A YANG | 1.00 |
| | Proofread the translation of payment orders; Discuss with Ming-Wei Lo regarding Real Estate Ownership sales; Revise the e-mail to Aruni regarding Real Estate Ownership sales. | |
| 01/09/09 | W E BRYSON | 1.00 |
| | Review correspondence re affixation of chops; review revisions to letter to Bank; messages to and from JD team re possible extension of loan. | |
| 01/09/09 | C P LIU | 0.50 |
| | Attend to correspondence; discussion with Ming-Wei Lo re same. | |
| 01/09/09 | M W LO | 1.50 |
| | Finalized the letter to Bank; Discuss with Chun-Ping Liu and Alex Yang re extension mechanism. | |
| 01/09/09 | A YANG | 1.00 |
| | Prepare the brief in response to distribution objection; Research the legal issues related to litigation undertaking; Discuss with Ming-Wei Lo regarding negotiation for extension; Consult Ministry of Economic Affairs regarding the extension mechanism. | |
| 01/10/09 | C P LIU | 0.50 |
| | Attend to inquiries regarding REO. | |
| 01/10/09 | A YANG | 0.80 |
| | Sort documents and files. | |
| 01/12/09 | W E BRYSON | 1.00 |
| | Review correspondence re court brief; review revisions to REO sales response; review correspondence re response; messages from JD team re further updates from client; review translations of payment orders. | |
| 01/12/09 | C P LIU | 1.50 |
| | Review REO sales documents; review draft letter prepared by Rayne Huang; review and revise draft e-mail response of Ming-Wei Lo; review payment orders and the translation thereof; attend to correspondence. | |
| 01/12/09 | M W LO | 1.00 |
| | Prepare memo re ROE matter; Teleconference with Aruni re issues. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| 01/12/09 | S D POWELL | 0.25 |
| | Reviewing email in from Ming-Wei Lo re letter to Mega and brief to Taipei Court; reviewing email in from Ming-Wei Lo re SKL00003 & SKL00009; reviewing email in from Ming-Wei Lo re P. O. TL1/111. | |
| 01/12/09 | A YANG | 1.00 |
| | Telephone with Aruni regarding extension of loan and payment order; Report the discussion result with Aruni to Bill and Chung-Ping Liu; Discuss with Ming-Wei and Chiaheng on payment order. | |
| 01/13/09 | M W LO | 1.00 |
| | Prepare the objection brief for TLI and TLIII. | |
| 01/13/09 | A YANG | 1.00 |
| | Review the latest amendment of laws related to payment order; Review the latest amendment of laws related to judicial affairs official; Draft TL I and TL III's objection briefs to the payment order; Sort the related correspondence and translation; Discuss with Ming-Wei regarding payment order issues. | |
| 01/14/09 | W E BRYSON | 0.20 |
| | Taiwan-Review correspondence re various letters from and to Bank. | |
| 01/14/09 | C P LIU | 0.50 |
| | Review bank's letter; discussion with Alex Yang re same; attend to correspondence. | |
| 01/14/09 | M W LO | 1.50 |
| | Review the letter from Bank and revise its translation; Attend to Aruni's revision on the letter of Bank and revise it accordingly; Attend to Kevin Zhang's email re Matter Discuss with Alex Yang re said issue. | |
| 01/14/09 | S D POWELL | 0.20 |
| | Receiving and considering email in from Kevin Zhang re Lee Ming; reviewing email in from Alex Yang. | |
| 01/14/09 | C SEETOO | 0.80 |
| | Translate the civil objection briefs regarding the payment orders and the incoming letter to the client in English for the client's reference. | |
| 01/14/09 | A YANG | 1.30 |
| | Sort the related correspondence and translation; Review the response letter from Bank; Review the response letter from Bank; Discuss with Chung-Ping; Telephone with Ming-Wei; E-mail to Kevin forwarding the letter from Bank; Research the legal issues. | |
| 01/15/09 | C P LIU | 3.00 |
| | Review English translation of Bank's letter; review revised letter; discussion with Alex Yang and Ming-Wei Lo regarding payment order issues, response to Bank, etc.. | |
| 01/15/09 | M W LO | 2.00 |
| | Prepare the letter to Water Resource Agency and the letter to Buyer; Finalized the letter to Bank; Discuss with Chung-Ping Liu re Bank's letters; Review the ruling of the provisional attachment; Discuss with Alex Yang re Lee-Ming matters; Discuss with colleagues re issues of payment order. | |
| 01/15/09 | S D POWELL | 0.40 |
| | Reviewing email in from Ming-Wei Lo re Bank; reviewing further email in from Ming-Wei Lo; reviewing email in from Ming-Wei Lo re Court Ruling. | |
| 01/15/09 | A YANG | 2.00 |
| | Revise the letter to Bank; Revise the translation of Bank letter; Draft the letter to Buyer; Review the ruling from Taipei District Court; Draft an e-mail in response to the ruling from Taipei District Court; Telephone with Rayne to discuss the contractor matters; Discuss with Chung-Ping and Ming- | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| | Wei; Draft the e-mail regarding Bank letter and contractor matter; Translate the letters to Northern Region Water Resources Office. | |
| 01/16/09 | C P LIU | 0.50 |
| | Discussion with Ming-Wei Lo; attend to correspondence; review draft letter to Buyer and the translation | |
| 01/16/09 | M W LO | 1.50 |
| | Finalized the letter to Bank; Prepare the letter and its translation to Buyer; Reply Aruni's email re Bank and contractor matter. | |
| 01/16/09 | S D POWELL | 0.45 |
| | Receiving and considering email in from Ming-Wei Lo re Bank letter; reviewing Aruni Weeresekera's email reply; reviewing further email in from Aruni Weeresekera; reviewing email in from Aruni Weeresekera re P. O. TL1/111; reviewing email in from Ming-Wei Lo re P. O. TL1/111; reviewing email in from Ming-Wei Lo re SKL00003 & SKL00009; reviewing email in from Kevin Zhang re P. O. TL1/111; receiving and considering email in from Ming-Wei Lo re letter from Bank to contractor; receiving and considering email in from Aruni Weeresekera. | |
| 01/16/09 | C SEETOO | 0.50 |
| | Translate the client's two outgoing request letters to REO Buyer for the client's reference. | |
| 01/16/09 | A YANG | 1.00 |
| | Discuss with Ming-Wei Lo; Draft an e-mail regarding contractor matters; Finalize the letters to REO Buyer; Draft an e-mail regarding Bank matters. | |
| 01/17/09 | C P LIU | 0.50 |
| | Review draft e-mail prepared by Ming-Wei Lo. | |
| 01/17/09 | M W LO | 0.50 |
| | Prepare email to Aruni re REO. | |
| 01/17/09 | A YANG | 0.30 |
| | Draft the e-mail to Aruni regarding REO. | |
| 01/19/09 | C P LIU | 0.50 |
| | Review draft letter to REO Buyer prepared by Ming-Wei Lo; attend to correspondence. | |
| 01/19/09 | M W LO | 1.50 |
| | Contact Rayne Huang re construction agreement; Discuss with colleagues re the said agreement. | |
| 01/19/09 | S D POWELL | 0.40 |
| | Receiving and considering email in from Ming-Wei Lo re SKL00003 & SKL00009; receiving and considering email in from Kevin Zhang re this; reviewing further email in from Ming-Wei Lo; reviewing email in from Ming-Wei Lo. | |
| 01/19/09 | A YANG | 0.80 |
| | Telephone with Rayne; Discuss with Ming-Wei Lo; Revise the letters to REO Buyer; Review the construction contracts. | |
| 01/21/09 | W E BRYSON | 0.20 |
| | Review correspondence re petitions to be filed. | |
| 01/21/09 | C P LIU | 0.30 |
| | Attend to correspondence re payment order objection. | |
| 01/21/09 | M W LO | 0.80 |
| | Finalized the objection brief; Discuss with Alex Yang. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| 01/21/09 | S D POWELL | 0.10 |
| | Reviewing email in from Aruni Weersekera. | |
| 01/21/09 | A YANG | 1.30 |
| | Research the legal issues regarding the effect of objection; Consult Taipei District Court and Shihlin District Court regarding the effect of objection; Discuss with Ming-Wei Lo; Telephone with Rayne regarding contractor matters; Finalize the payment order objection briefs. | |
| 01/22/09 | W E BRYSON | 0.80 |
| | Review correspondence re payment of admin bills; review advice to client re mortgage foreclosure. | |
| 01/22/09 | C P LIU | 1.50 |
| | Attend to correspondence; review Kevin Zhang's e-mail re application for mortgage order; discussion with Ming-Wei Lo re same; conference call with Aruni re same. | |
| 01/22/09 | M W LO | 1.50 |
| | Review the court notice re Bank's application for foreclosure ruling; Discuss with Rayne Huang re issue; Teleconference with Aruni and prepare the summary and charts of CEP. | |
| 01/22/09 | S D POWELL | 0.30 |
| | Reviewing Kevin Zhang's email re request for auction; reviewing email in from Ming-Wei Lo re December 2008 payment; reviewing Aruni Weersekera's reply to Ming-Wei Lo. | |
| 01/22/09 | A YANG | 2.00 |
| | Draft the e-mail to reply to validation process; Discuss with Ming-Wei Lo re: mortgage auction ruling matters; Draft the e-mail to reply to the mortgage auction ruling matters; Discuss with Chung-Ping Liu and Ming-Wei Lo re: mortgage auction ruling matters; Discuss with Rayne regarding the mortgage auction ruling matters; Telephone with Aruni re matters. | |
| 01/23/09 | W E BRYSON | 1.00 |
| | Review correspondence re filing of briefs; review draft correspondence to client re various issues. | |
| 01/23/09 | C P LIU | 1.30 |
| | Attend to correspondence; review draft responses prepared by Ming-Wei Lo; discussion with Ming-Wei Lo. | |
| 01/23/09 | M W LO | 4.00 |
| | Teleconference with Aruni and Mr. Chen; Prepare the brief; Review letter re termination of the trust agreement and prepare the responding email; Review the attorney letter re SKL009 matter and reply to Kevin Zhang; Review Rayne Huang's draft brief re FFAMC matter and reply to Kevin Zhang; Review letter re contractor matters. | |
| 01/23/09 | A YANG | 3.00 |
| | Discuss with Ming-Wei Lo re: documents sorting; Telephone with Aruni regarding matters; Review court documents re: NPL matters and the letters drafted by Rayne; Concall with Aruni, Kevin, Rayne, Ming-Wei Lo and Mr. Chen; Telephone with Rayne re: REO and NPL matters; Prepare the finalized letters to Xiang-Yi and Water Resources Office; Discuss with Ming-Wei Lo re: Sky Line request for extension brief; Telephone with Rayne confirming NPL letters; Telephone with Rayne re: bankruptcy and provisional attachment; Discuss with Chung-Ping Liu and Ming-Wei Lo re: bankruptcy, provisional attachment, and termination letter; Draft e-mail re: bankruptcy matters; Draft e-mail re: provisional attachment; Draft e-mail re: termination letter. | |
| 01/24/09 | C P LIU | 0.50 |
| | Attend to correspondence. | |
| 01/24/09 | S D POWELL | 1.00 |
| | Reviewing 2 emails in from Aruni Weersekera re SKL00003 and SKL00009; reviewing email in reply from Ming-Wei Lo; reviewing Aruni Weersekera's email reply; reviewing email in from | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| | Kevin Zhang re 96/82608; reviewing email in from Kevin Zhang; reviewing 2 emails in from Ming-Wei Lo; reviewing email in from Rayne Huang; reviewing email in from Ming-Wei Lo re objection briefs; reviewing Aruni Weeresekera's email to Ming-Wei Lo; reviewing email in from Kevin Zhang re Mega Bank's letter; reviewing further email in from Kevin Zhang; reviewing email in reply from Ming-Wei Lo; reviewing further email in from Kevin Zhang; reviewing Aruni Weeresekera's reply; reviewing email in from Ming-Wei Lo; reviewing further emails in on this from Aruni Weeresekera and Ming-Wei Lo (x2); reviewing note of advice in from Ming-Wei Lo re mortgage foreclosure issues; reviewing email in from Ming-Wei Lo. | |
| 01/29/09 | M W LO | 1.00 |
| | Review Kevin Zhang's email; Respond to Kevin Zhang's email. | |
| 01/29/09 | S D POWELL | 0.10 |
| | Reviewing email in from Kevin Zhang re Performance Bond. | |
| 01/31/09 | C P LIU | 0.30 |
| | Review draft response prepared by Ming-Wei Lo. | |
| TOTAL | | 82.50 |

(E) Tokyo

TIMEKEEPER DETAIL SCHEDULE

(1) Lehman Brothers Holdings Inc.

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| 11/12/08 | S D POWELL | 0.60 |
| | Reviewing email in from Neill Poole re Tokyo representation; draft email to Nobutoshi Yamanouchi, Tokyo; reviewing email in from Julie Hertzberg. | |
| 11/13/08 | S D POWELL | 0.40 |
| | Reviewing email in from Nobutoshi Yamanouchi/John Roebuck/Hirokazu Ina re Tokyo work; email to Julie Hertzberg re Tokyo experience; reviewing email in reply on this from Julie Hertzberg; email re this to Hirokazu Ina; email to Julie Hertzberg; receiving and considering further email in from Hirokazu Ina. | |
| 11/14/08 | S D POWELL | 0.10 |
| | Reviewing Hirokazu Ina's email to David Maund. | |
| 11/15/08 | S D POWELL | 0.10 |
| | Email to Nobutoshi Yamanouchi and John Roebuck. | |
| 11/17/08 | S D POWELL | 0.30 |
| | Reviewing David Maund's email to Hirokazu Ina; email to Nobutoshi Yamanouchi/John Roebuck re Tokyo's role; reviewing email in from Neill Poole re Tokyo issues. | |
| 11/18/08 | R SATO | 2.50 |
| | Conference with Mr. David Maund, EWS and HI; Telephone conference with Mr. David Maund; Prepared e-mail to EWS and HI. | |
| 11/18/08 | E W SEDLAK | 2.50 |
| | Conference with Alvarez and Marsal representatives re Lehman claims and possible strategies. | |
| 11/19/08 | M NISHI | 6.50 |
| | Review the documents (LBHI's claims filed with the SF/LBCM) and Ohebashi Law Firm's web-site (information regarding Lehman group companies and chapter 11 of the US Bankruptcy Code); Draft POAs and affidavits (to obtain copies of relevant documents filed with the court); Review Mr. Maund's e-mail and draft fax to Tahira Esq. (supervisor of civil rehabilitation procedures of FS/LBCM) explaining the position of A&M and agenda for meeting which A&M would like to discuss with Tahira Esq. | |
| 11/19/08 | S D POWELL | 0.40 |
| | Reviewing email in re yesterday's meeting; reviewing note to David Carden re Tokyo representation; email to Paul Leake re note. | |
| 11/19/08 | R SATO | 1.50 |
| | Conference with MN; Prepared e-mail to Mr. David Maund; Reviewed e-mail from Mr. David Maund; Telephone conference with MN; Reviewed draft of POA of MN; Reviewed fax draft. | |
| 11/19/08 | E W SEDLAK | 0.40 |
| | Memo to Ms Sato, additional memo to Ms Sato. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| 11/20/08 | M NISHI | 3.00 |
| | Legal research on possible requests of creditors to a supervisor in the civil rehabilitation procedures; go to the Tokyo District Court (20th Div) and meet the court clerk in charge of FS/LBCM procedures to discuss necessary documents to seek the copy of relevant documents filed with the court so far under the civil rehabilitation procedures; Write e-mail to Mr. Maund on POAs and affidavit; Review Ohebashii web-site to see the status of civil rehabilitation procedures for LBCM, SF, LBJ and LBHJ. | |
| 11/20/08 | S D POWELL | 0.60 |
| | Discussions with Robert Thomson; considering way forward in Tokyo. | |
| 11/20/08 | J C ROEBUCK | 0.50 |
| | Discuss status of matter with Scott and Kaoru. | |
| 11/20/08 | R SATO | 2.50 |
| | Telephone conference with MN; Reviewed e-mails from Mr. David Maund; Reviewed filing material; Telephone conference with Mr. David Maund; Telephone conference with Mr. Tahira; Prepared e-mail to Mr. David Maund. | |
| 11/20/08 | E W SEDLAK | 1.10 |
| | Review memos re approach to Mr Tahira; Memo to Ms Sato. | |
| 11/21/08 | M NISHI | 13.50 |
| | Review the reports of LBJ, LBHJ, LBCM and SF (made pursuant to Art. 125 of Civil Rehabilitation Code); Made English translation of key parts of those reports and send them to David Maund; Review the debtor's statement to approve or disapprove the filed claims; Conduct legal research and write e-mail to Julie M. Hertzberg on the procedures of investigation of claims, motion to assess claims, and action to oppose the court's decision of assessment under the Civil Rehabilitation Code; Explain the status of this matter to M. Onogi. | |
| 11/21/08 | M ONOGI | 1.50 |
| | Reviewed related documents. | |
| 11/21/08 | S D POWELL | 4.40 |
| | Email to John Roebuck; reviewing note in from John Roebuck and discussion with Robert Thomson; telephone discussion with Scott Jones and Kaoru Umino of Tokyo office; telephone conversation with David Maund; email to David Maund; reviewing David Maund's email to Rika Sato re claims handling and Tokyo visit; reviewing email in from David Maund re visit to Tokyo; email in reply to David Maund; email to Scott Jones and Kaoru Umino; reviewing David Maund's email to Aruni Weeresekera re visit to Tokyo; reviewing emails in from John Roebuck; reviewing email in from Kaoru Umino; email to David Maund re Tokyo trip; reviewing email in reply from David Maund; further exchange of emails with David Maund; drafting email to Daniel Ehrman and Tom Jones; finalising and sending email to Daniel Ehrman and Tom Jones; emails to David Maund and Neill Poole; reviewing emails in reply from Daniel Ehrman, Tom Jones and Neill Poole; email reports to Robert Thomson; final email to David Maund and Neill Poole; email to Scott Jones; receiving and considering email in reply from Scott Jones; exchange of emails with Scott Jones. | |
| 11/21/08 | R SATO | 3.80 |
| | Reviewed e-mails from Mr. David Maund; Telephone conference with MN; Telephone conference with Mr. David Maund; Telephone conference with Ms. Julie Hertzberg; Telephone conference with Ms. Kana Manabe; Reviewed filing material. | |
| 11/21/08 | E W SEDLAK | 4.20 |
| | Review materials re claims and discussions with Mr. Tahira and Mr. Tanaka; Memo to R. Sato; Memo to M. Nishi re rights to request files; Memo re meetings and suggested agenda; Review additional claims materials. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| 11/21/08 | K UMINO | 2.00 |
| | Conference with S. Jones and call with S. Powers regarding Tokyo staffing, call with J. Roebuck regarding the same; Conference with R. Sato. | |
| 11/22/08 | M NISHI | 0.30 |
| | Prepare POAs and Affidavits for LBJ and LBHJ cases. | |
| 11/22/08 | S D POWELL | 0.10 |
| | Email to Neill Poole. | |
| 11/22/08 | R SATO | 1.50 |
| | Examined case material. | |
| 11/22/08 | E W SEDLAK | 1.00 |
| | Review materials re claims. | |
| 11/23/08 | M NISHI | 3.00 |
| | Review LBJ, LBHJ, LBCM and SF's statements approving/disapproving the claims filed by the creditors, LBHI's filing of claims, and Ohebashii's announcement as to the claims disapproved for the reason that they are still under investigation. | |
| 11/23/08 | E W SEDLAK | 1.10 |
| | Review additional claims material. | |
| 11/24/08 | M NISHI | 6.00 |
| | Internal discussion with R. Sato on the current status of pending investigation as to LBHI's claims against LBJ, LBCM and SF, and the possible steps to protect the value of assets of LBCM and SF in the civil rehabilitation procedures; review process letter. | |
| 11/24/08 | S D POWELL | 5.30 |
| | Telephone conversation with Tokyo office to provide briefing; telephone conversation with David Maund to discuss Tokyo issues; drafting briefing note for John Roebuck, Scott Jones and Kaoru Umino; finalising and sending note to Tokyo office; reviewing email in from Kaoru Umino; email to David Maund re tomorrow's meeting; email to Kaoru Umino re meeting in Tokyo; reviewing email in from David Maund; email to Kaoru Umino; email to David Maund; email in reply from David Maund; further exchanges of emails on various topics with David Maund; email of briefing to Kaoru Umino re tomorrow's meeting in Tokyo. | |
| 11/24/08 | R SATO | 3.50 |
| | Reviewed filing material; Internal conference with MN. | |
| 11/24/08 | E W SEDLAK | 1.40 |
| | Review materials re outstanding claims; Memo to M. Nishi. | |
| 11/25/08 | R HASHIMOTO | 0.50 |
| | Japan Internal discussion with M. Onogi; Confirmed reports of obligation and its exhibits. | |
| 11/25/08 | R KIMURA | 3.00 |
| | Drafting power of attorney | |
| 11/25/08 | Y MORI | 3.70 |
| | Examined documents; Reviewed and revised CA; Meeting with client, EWS, RKS and MN. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| 11/25/08 | M NISHI | 12.30 |
| | Meeting with Ms. Aruni Weerasekera of A&M, E. Sedlak and M. Onogi; Review the statements of LBJ, LBCM and SF and the claims filed by Mitsui; Review e-mails regarding duplicated claims; Telephone conference with Kawamura Esq. of Mitsui; Meeting with Mr. David Maund and Ms. Aruni Weerasekera of A&M, E. Sedlak, R. Sato and Y. Mori; Draft internal notes of agenda for telephone conference with Ohebashi; Draft POAs for all the claimants listed in A&M's summary; Write e-mail to Ms. Aruni Weerasekera of A&M's summary; Write e-mail to Ms. Aruni Weerasekera of A&M on pending matters to be discussed on 26 Nov. | |
| 11/25/08 | M ONOGI | 12.50 |
| | Conference with Ms. Weerasekera; Examined related documents; Sent e-mail regarding claims; Reviewed e-mails; Analyzed regarding voting rights. | |
| 11/25/08 | S D POWELL | 1.10 |
| | Reviewing email in from Kaoru Umino re Supervisor; email in reply, with views; reviewing follow up email from Kaoru Umino; email to Kaoru Umino; telephone conversation with John Roebuck, Eric Sedlak and Kaoru Umino re Tokyo engagement. | |
| 11/25/08 | J C ROEBUCK | 1.50 |
| | Internal meetings, discussions about status of claims filing etc., staffing. | |
| 11/25/08 | R SATO | 4.20 |
| | Conference with Ms. Aruni Weerasekera, Mr. David Maund, EWS/YM/MN; Conference with EWS/YM/MN; Review e-mails from MN; Review e-mails from Mr. David Maund; Conference with YM; Telephone conference with MN; Telephone conference with EWS; Prepare for meeting; Telephone conference with MN. | |
| 11/25/08 | E W SEDLAK | 7.10 |
| | Conference with Ms. Aruni re claims and issues associated with claims review materials related to claims, review strategy with R. Sato; Review confidentiality agreement, Telephonere claims and strategy; Conference with Ms Aruni and Mr Maund re strategic matters; Review memo re claims; Memo re claims; Review memo re voting analysis. | |
| 11/25/08 | K UMINO | 3.00 |
| | Review correspondence from S. Powell and R. Sato, conference with J. Roebuck and E. Sedlak, correspondence with S. Powell. | |
| 11/25/08 | Y YOSHIDA | 0.80 |
| | Reviewed the creditors' list about whether or not creditors who filed the notifications are properly listed. | |
| 11/26/08 | K KATAHIRA | 3.00 |
| | Internal discussions regarding draft memo regarding civil rehabilitation proceeding; Preparing said draft memo. | |
| 11/26/08 | R KIMURA | 3.50 |
| | Obtained certified copies of registration record over the Internet. | |
| 11/26/08 | Y MORI | 3.20 |
| | Revised CA; E-mail to Mr. Tanaka regarding same; Examined record. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| 11/26/08 | M NISHI | 9.00 |
| | Meeting with Ms. Aruni Weerasekera of A&M on claim handling, and M. Onogi; Review the statements of LBJ, LBCM and SF, the claims filed by Mitsui, the e-mails of Kawamura Esq. of Mitsui, company registries of LBHI's Japanese subs to find out duplicate filing; Make chart of filing; internal discussion with E. Sedlak and M. Onogi on voting rights analysis; Prepare documents to ask the court to review the filed claims. | |
| 11/26/08 | M ONOGI | 8.00 |
| | Conference with Ms. Weerasekera; Prepared claim chart. | |
| 11/26/08 | R SATO | 4.20 |
| | Reviewed e-mails from Mr. David Maund; Telephone conference with Oh-Ebashi; Internal correspondence with EWS/YM/MN; Telephone conference with Mr. Tanaka; Internal correspondence with YM/MN; Prepared e-mails to Mr. David Maund; Conference with KKA; Prepared of e-mail to KKA. | |
| 11/26/08 | E W SEDLAK | 2.50 |
| | Memo re LBCM; Review and revise CA; Memo re CA; Memo re claims; Memo to R.Sato. | |
| 11/27/08 | K KATAHIRA | 6.50 |
| | Conducted legal research; Prepared draft memo regarding civil rehabilitation proceeding. | |
| 11/27/08 | R KIMURA | 2.00 |
| | Translating power of attorney into Japanese; Obtained certified copies of registration record over the Internet. | |
| 11/27/08 | Y MORI | 5.40 |
| | Revised CA; Examined records regarding civil rehabilitation of LBJ, LBHI, LBCM and SF. | |
| 11/27/08 | M NISHI | 9.30 |
| | Meeting with Ms. Aruni Weerasekera of A&M and M. Onogi (including telephone conference with Julie Hertzberg of A&M); Telephone conference with A&M, KPMG, MHM and JD on the schedule/asset disposal related issues; Review the e-mail of Haohao Zheng of WGM on the POAs; Write e-mail to Haohao Zheng, Julie Hertzberg and Aruni Weerasekera about the POA issues; Write e-mail to Julie Hertzberg and Aruni Weerasekera about claims disapproved by Ohebash; Prepare the English translation of sample claims; prepare POA of Michigan YK; Review the court documents sent by MHM. | |
| 11/27/08 | M ONOGI | 13.30 |
| | Reviewed related correspondence; Examined supporting documents; Conference with Ms. Weerasekera; Prepared chart; Telephone conference. | |
| 11/27/08 | S D POWELL | 7.40 |
| | Reviewing email in overnight from Eric Sedlak re further information sought and position of the Supervisor; email in reply to Eric Sedlak; reviewing further email comment in from Eric Sedlak; email to Neill Poole and David Maund re position and further information requested to assist prior to proposed meeting in Tokyo on Friday; reviewing David Maund's subsequent email to Tom Jones in this regard; reviewing email in from David Maund with detailed explanation of the role of A&M in the Lehman bankruptcy; email to Eric Sedlak to obtain clarification on certain issues; receiving and considering input of Daniel Ehrman into questions raised; receiving and considering email in reply from Eric Sedlak; follow up email to David Maund and Daniel Ehrman with further questions on the documentation; reviewing Daniel Ehrman's email to Moe Horwitz and Moe Horwitz's replies; reviewing Court filings on "Epiq"; reviewing email in from David Maund re proposed pre-meeting call; email in reply to David Maund re this; reviewing further emails in from Daniel Ehrman and Moe Horwitz with various clarifications on the position; drafting note back to Eric Sedlak to prepare him in advance of Friday's meeting; reviewing email in from Patrick Cowley in response to earlier | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| | emails; reviewing email in from Kana Manobe; email in reply to Patrick Cowley and Kana Manobe; email to Eric Sedlak in this regard; further emails in on subject from Patrick Cowley and Eric Sedlak; emails in reply, separately, to Patrick Cowley and Kana Manobe; reviewing emails in from Patrick Cowley, David Maund and Kana Manobe; email re this to Eric Sedlak; receiving and considering detailed note from David Maund with "script" for Friday's meeting with the Supervisor; further email out to Kana Manobe; reviewing email in from Eric Sedlak; reviewing email in from Daniel Ehrman; reviewing email in from Patrick Cowley; reviewing email in from Daisy Seto and email to all re today's conference call; preparations for conference call; teleconference with JD Tokyo, Alvarez & Marsal HK, KPMG HK and MHM, Tokyo re tomorrow's meeting with Tahira-sensei; preparing follow up note and dispatching to Eric Sedlak, Rika Sato and Mina Onogi in Tokyo; reviewing email in from Tom Jones; email in reply to Tom Jones, and others, with outline of our discussions earlier. | |
| 11/27/08 | R SATO | 4.00 |
| | Reviewed e-mails from Mr. Maund, Mr. Cowley, Mori, Hamada & Matsumoto; Internal correspondence with EWS, YM, MN; Prepared for telephone conference; Telephone conference with Mr. Maund, Mr. Cowley, Ms. Kana Manabe, Simon Powell, EWS/YM/MN/MON; Conference with EWS/MN; Conference with YM. | |
| 11/27/08 | E W SEDLAK | 4.80 |
| | Review materials re claims; Telephone with Mr. Powell; Memo to Mr. Powell re powers of appointment; Memo to R. Sato; Memo to M. Nishi; Conference call re meeting with Mr Tahira; Prepare summary memo re tasks; Review and revise memo re directors duties; Review materials re appointments; Memo to Weil; Memo re confidentiality agreement. | |
| 11/28/08 | K KATAHIRA | 4.00 |
| | Conducted legal research; Revised draft memo regarding civil rehabilitation proceeding; Prepared internal e-mail to E. Sedlak, R. Sato and Y. Mori regarding said memo. | |
| 11/28/08 | R KIMURA | 1.70 |
| | Translated power of attorney into Japanese. | |
| 11/28/08 | Y MORI | 3.00 |
| | Telephone conference with MHM; Examined records. | |
| 11/28/08 | M NISHI | 8.50 |
| | Telephone conference with MHM; Meeting at LBJ (Tahira Esq. et al); Write e-mail to Ms. Hertzberg and Ms. Weerasekera of A&M as to guarantee issue; Internal meeting with M. Onogi, Y. Takatama , H. Yoshioka on filing issue, POA issue, filing issue, planned provision of information to Ohebashi; Prepare draft POA for Michigan YK; Review CR125 reports and publicly available information to draft filing document. | |
| 11/28/08 | M ONOGI | 6.00 |
| | Telephone conference; Prepared chart; Reviewed e-mails; Internal meeting; Prepared documents to submit to Ohebashi. | |
| 11/28/08 | S D POWELL | 0.10 |
| | Reviewing email in and from Tom Jones. | |
| 11/28/08 | C T RATHBONE | 0.50 |
| | Translation of claims exhibit for Lehman. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| 11/28/08 | R SATO | 8.50 |
| | Reviewed memorandum draft of KKA regarding changing directors, etc.; Internal correspondence with EWS/MN/HT/YM; Telephone conference with Mr. Tobimatsu & Ms. Manabe of Mori, Hamada & Matsumoto with YM/MN/MON; Prepared for meeting with Mr. Tahira at LBJ; Telephone conference with HY/YT; Meeting with Mr. Tahira, Mr. Katsuragi of LBJ, etc., Mr. Tanaka of Oh-Ebashi, etc., Mr. Tobimatsu & Ms. Manabe of Mori, Hamada & Matsumoto, EWS/YM/MN at LBJ; Reviewed e-mails from Ms. Manabe; Telephone conference with EWS; Reviewed draft of meeting report. | |
| 11/28/08 | E W SEDLAK | 6.10 |
| | Prepare for meeting; Conference with LBJ and Mr Tahira; Follow up call with Mr Maund; Prepare memo; Memo to R. Sato; Review and revise memo re directors; Memo re deliverables and claims matters; Memo to Weil re US filings. | |
| 11/28/08 | Y TAKATAMA | 3.50 |
| | Examined documents; Internal meeting regarding the civil rehabilitation of Lehman Japan. | |
| 11/28/08 | H YOSHIOKA | 2.20 |
| | Engaged internal conference about the outline of the matter. | |
| 11/29/08 | Y MORI | 1.00 |
| | Examined records regarding Confidentiality Agreement and bid process. | |
| 11/29/08 | S D POWELL | 0.50 |
| | Reviewing overnight email from Eric Sedlak with report on yesterday's meeting. | |
| 11/29/08 | R SATO | 2.50 |
| | Reviewed e-mails from Mr. Tobimatsu, Ms. Manabe, Mr. Cowley; Reviewed memorandum draft regarding changing of directors; Prepared of e-mail to Mr. Maund; Prepared e-mail to EWS/YM/MN. | |
| 11/29/08 | E W SEDLAK | 1.10 |
| | Review and revise memo re directors; Review memo re claims. | |
| 11/29/08 | H TAKASE | 1.00 |
| | Researched proposed rehabilitation plan. | |
| 11/30/08 | K KATAHIRA | 2.00 |
| | Reviewed files; Conducted legal research regarding regulatory issues ; Prepared internal e-mail to E. Sedlak and R. Sato regarding said issues. | |
| 11/30/08 | Y MORI | 1.50 |
| | Examined records regarding bid process, including letter to Mr. Tanaka dated November 13 and discussion materials prepared by advisor. | |
| 11/30/08 | M NISHI | 7.00 |
| | Review e-mails of Mr. Maund, Ms. Hertzberg and Ms. Weerasekera of A&M (guarantees issue, filing issue, filing issue, POA issue); Write e-mail to Mitsui Law Firm as to their filing of 21 Oct; Draft the additional filing document for the operating expense claim against LBJ. | |
| 11/30/08 | E W SEDLAK | 1.20 |
| | Memo re claims and strategy; Review memo re directors; Memo to R. Sato. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|---------------|
| 11/30/08 | H TAKASE | 2.70 |
| | Researched proposed rehabilitation plan. | |
| TOTAL | | 276.00 |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| 12/01/08 | Y MORI | 3.50 |
| | Attention to filing of claims; Examined record regarding same. | |
| 12/01/08 | M NISHI | 9.30 |
| | Revise the draft supplemental notification; Prepare English translation of draft supplemental notification; Internal discussion w/HT and HYO on guarantee issue. | |
| 12/01/08 | M ONOGI | 8.00 |
| | Japan Reviewed related e-mails and documents; Prepared updated claim chart; Sent e-mails. | |
| 12/01/08 | S D POWELL | 0.70 |
| | Reviewing email in from Rita Sato; telephone conversation with David Maund; reviewing David Maund's email with update re Japan; email in reply. | |
| 12/01/08 | C T RATHBONE | 5.00 |
| | Translation of Notification of Subsequent Completion for Claims. | |
| 12/01/08 | R SATO | 4.50 |
| | Telephone conference with Mr. David Maund; Reviewed e-mails from Mr. David Maund; Telephone conference with Junya Naito, Esq. of Momo-o, Matsuo&Namba; Internal conference with YM; Reviewed e-mails from Mr. David Maund and Mori, Hamada&Matsumoto; Internal conference with EWS; Telephone conference with Mr. David Maund, Mr. Patric Cowley, Mori, Hamada & Matsumoto, Momo-o, Matsuo & Namba, EWS and YM; Internal conference with EWS and YM. | |
| 12/01/08 | E W SEDLAK | 5.10 |
| | Review memo on directors duties in insolvency; Review issues re role of supervisors; , claims processing; Review and revise memo re voting rights; Telephone to Mr Powell; Review memo from Mr Powell; Memo to Ms Onogi re voting rights; Memo to R. Sato ; Memo re confirming claims in light of status of IT systems; Mirroring; Review Japan creditor lists; Review memo re claims. | |
| 12/01/08 | R SHINOZAKI | 10.00 |
| | Translated the Interim Order of United States Bankruptcy Court and Form 8-K of United States Securities and Exchange Commission of Lehman Brothers. | |
| 12/01/08 | H TAKASE | 0.80 |
| | Reviewed documents regarding filing of rehabilitation claim. | |
| 12/01/08 | Y TAKATAMA | 11.00 |
| | Examined documents, arranged file records and internal meeting regarding the civil rehabilitation of Lehman Japan. | |
| 12/01/08 | H YOSHIOKA | 10.50 |
| | Japan Researched on filing of claim of reimbursement in the civil rehabilitation proceeding and on the amount of the fee required in the special investigation term; Preparing Japanese translation of court order and report of form 8 -K. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| 12/02/08 | Y MORI | 2.00 |
| | Attention to claim management including preparation of claim chart; Researched Civil Rehabilitation Law regarding notification of claim; Meeting with debtor. | |
| 12/02/08 | M NISHI | 8.20 |
| | Write e-mail to Ms. Weerasekera of A&M on the draft supplemental notification; Prepare exhibit to the draft supplemental notification; Review and revise the draft Japanese translation of Chapter 11 court order and form 8K (to submit to the court to show the authority of DC); Internal discussion with E. Sedlak and M. Onogi about the fax from Ohebashi (Ohebashi asks us to provide them with evidentiary documents); Internal discussion with H. Yoshioka as to POA issue and review of filed documents at the court; review the draft e-mail and internal discussion with H. Takase regarding guarantee issue. | |
| 12/02/08 | M ONOGI | 6.30 |
| | Examined documents; Reviewed correspondence; Sent e-mail. | |
| 12/02/08 | R SATO | 2.30 |
| | Internal conference with EWS; Internal conference with YM; Attended meeting at LBJ with YM; Reviewed e-mails from MN and MON. | |
| 12/02/08 | E W SEDLAK | 2.80 |
| | Review claim chart; Review memo re claims; Review memo re change of directors of SPCs; Memo re claim chart; Memo re claims; Memo to R. Sato. | |
| 12/02/08 | H TAKASE | 6.50 |
| | Researched Civil Rehabilitation Act; Drafted reply to Ms. Hertzberg. | |
| 12/02/08 | Y TAKATAMA | 6.00 |
| | Examined documents, arranged file records and internal meeting regarding the civil rehabilitation of Lehman Japan ; Spoke with and e-mail to Mr. Shimono of Michigan YK regarding the civil rehabilitation of Lehman Japan. | |
| 12/02/08 | H YOSHIOKA | 6.30 |
| | Preparing power of attorney with regard to appointment of subattorneys and drafts of filing for assessment of claims. | |
| 12/03/08 | Y MORI | 1.20 |
| | Attention to filling Japan claim, change of director. | |
| 12/03/08 | M NISHI | 10.50 |
| | Draft the issue list; Attend and explain the status of this case at the internal meeting with R. Sato, Y. Otawa, E. Sedlak, M. Onogi, H. Takase, Y. Takatama and H. Yoshioka; Revise the draft issue list in line with the internal meeting; Review and comment on the draft fax to Ohebashi as to the duplicate claims; Write response to the e-mail of Ms. Weerasekera of A&M with issue list; Write response to the e-mails of Ms. Zheng of Weil. | |
| 12/03/08 | M ONOGI | 6.50 |
| | Reviewed e-mails; Internal meeting; Sent e-mails; Examined draft, etc.; Revised claim chart and list. | |
| 12/03/08 | C T RATHBONE | 0.50 |
| | Translation of claim exhibit. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| 12/03/08 | R SATO | 5.00 |
| | Reviewed e-mail of Joyce Du of Weil, Gotshal&Manges, LLP; Internal conference with EWS; Internal conference and correspondence between ko and HI; (Claims Management) Reviewed e-mails from MN and MON; Internal conference with EWS, YM, MN, MON, HT, YT and HYO; Internal correspondence with EWS. | |
| 12/03/08 | E W SEDLAK | 3.00 |
| | Review issues re SPC directors; Review claims summary; Working meeting; Review and revise summary of voting rights; Review and revise memo re reorganization; Memo to Mr Powell; Memo to Mr Maund; Memo to Weil; Review issues re execution; Review Weil proposal re operation of companies; Memo to M. Nishi; Memo to R. Sato and Y. Mori; Review claims against LBJ. | |
| 12/03/08 | H TAKASE | 3.50 |
| | Drafted reply to Ms. Hertzberg; Attended the Internal meeting. | |
| 12/03/08 | Y TAKATAMA | 8.30 |
| | Examined records at Tokyo District Court; Examined documents, arranged file records and internal meeting regarding the civil rehabilitation of Lehman Japan. | |
| 12/03/08 | H YOSHIOKA | 2.50 |
| | Viewed the records of the civil rehabilitation procedure at Tokyo District Court. | |
| 12/03/08 | H YOSHIOKA | 2.30 |
| | Engaged in internal conference. | |
| 12/03/08 | H YOSHIOKA | 6.00 |
| | Preparing FAX drafts for Oh-ebashi about response , and about our request of providing copies of the documents. | |
| 12/04/08 | Y MORI | 0.50 |
| | Examined records regarding claim management. | |
| 12/04/08 | M NISHI | 4.30 |
| | Review and prepare response to A&M's e-mail of status/instruction (CR 95 issues - supplemental claim filing, claim change notification, duplicate claims, non-pursuit of claims less than \$__); Internal discussion w/MON, YT and HYO on the steps to be taken as to duplicate claims, supplemental claim filing and claim change notification. | |
| 12/04/08 | M ONOGI | 10.50 |
| | Reviewed correspondence; Prepared documents; Sent fax to Ohebash; Examined related materials; Drafting documents. | |
| 12/04/08 | S D POWELL | 1.10 |
| | Receive and consider overnight email in from Eric Sedlak; email to Anne Ko re query raised by Eric Sedlak; exchange of emails with Daisy Seto; review email in from Anne Ko; reviewing Richel Leung's email to Eric Sedlak re execution issues; review Eric Sedlak's email in reply to Richel Leung; review email in from Eric Sedlak; email to Richel Leung; review email in from Richel Leung. | |
| 12/04/08 | R SATO | 1.50 |
| | Internal correspondence ; Telephone conference with Mr. David Maund; Telephone conferences with Ms. Joyce Du of Weil, Gotshal&Manges, LLP; Prepared e-mails to EWS. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| 12/04/08 | E W SEDLAK | 3.00 |
| | Memo re change of directors; Nominee directors; Review memo re Japan claims, Supplementation, memo re derivatives and notes; Additional memo re derivatives and presentation of data; Additional memo re SPCs; Memo re POAs and Cayman counsel; Review and revise memo re derivatives and notes. | |
| 12/04/08 | Y TAKATAMA | 9.00 |
| | Examined records, arranged file records and drafting amendment of claims regarding the civil rehabilitation of Lehman Japan. | |
| 12/04/08 | H YOSHIOKA | 6.00 |
| | Preparing the list of claims which will be filed for assessment, and Fax drafts for Oh-ebashi about power of attorney; Preparing the documents required in assessments of claims. | |
| 12/05/08 | M ONOGI | 4.30 |
| | Reviewed correspondence; Preparing document for motion of change; Preparing exhibits; Examined related materials. | |
| 12/05/08 | R SATO | 1.40 |
| | Reviewed e-mails from Joyce Du of Weil, Gotshal&Manges, LLP, ETC.; Internal correspondence with EWS; Reviewed e-mails from A&M; Prepared of e-mails to Mr. Junya Naito regarding Japanese translation of U.S. Court Order; Internal conference with EWS; (SPC matters) Internal conference with EWS; Telephone conference with Joyce Du of Weil, Gotshal&Manges and EWS. | |
| 12/05/08 | E W SEDLAK | 3.50 |
| | Review memo re claims against LBJ re derivatives; Review claims report; Prepare structure for analysis of claims; Telephone with Weil re replacement directors; Contractual arrangements, director fees, memo to Ms Hertzberg of A&M; Review approaches to substantiating documentation of trades; Additional memo to Ms Hertzberg. | |
| 12/05/08 | H TAKASE | 0.20 |
| | Drafted reply to Ms. Hertzberg. | |
| 12/05/08 | H YOSHIOKA | 2.00 |
| | Researching on the court precedents with regard to the assessment of the amount of derivative transaction etc. | |
| 12/05/08 | H YOSHIOKA | 2.50 |
| | Prepare filing of claims at Tokyo District Court. | |
| 12/06/08 | M NISHI | 0.50 |
| | Review Weil's draft affidavit and correspondence between EWS Esq and Julie Hertzberg of A&M as to the to-do list. | |
| 12/06/08 | E W SEDLAK | 0.70 |
| | Memo to Ms Hertzberge re derivatives and notes; Memo to Mr. Powell. | |
| 12/08/08 | Y MORI | 1.00 |
| | Examined records regarding claim management for derivative, etc., resident director. | |
| 12/08/08 | M NISHI | 9.30 |
| | Prepare the chart of the status and remaining issues of duplicate claims and write e-mail to A&M thereon; Review Weil's affidavits and revise the draft refilling notification. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| 12/08/08 | M ONOGI | 3.00 |
| | Reviewed correspondence and related documents. | |
| 12/08/08 | S D POWELL | 0.10 |
| | Email to Eric Sedlak. | |
| 12/08/08 | R SATO | 5.60 |
| | Reviewed e-mails from Alvarez & Marsal Asia Limited; Telephone conference with Ms. Julie Hertzberg, Mr. Eric Ullman and EWS regarding claim filing; Internal conferences with EWS; Reviewed material regarding guarantee; Prepared e-mail draft to Ms. Julie Hertzberg regarding the guarantor's right; Internal correspondence with EWS and HT; Prepared memorandum regarding Corporate Reorganization. | |
| 12/08/08 | E W SEDLAK | 3.20 |
| | Review memos re derivatives trades; Review issues re supporting documentation with M. Nishi; Review and revise draft memo re supporting information for claims; Review memos re change of directors; Memo to Ms Hertzberg re support for claims; Memo to Mr Kaneyama; Review and revise memo re corporate reorganization. | |
| 12/08/08 | R SHINOZAKI | 7.50 |
| | Review memos re derivatives trades; Review issues re supporting documentation with M. Nishi; Review and revise draft memo re supporting information for claims; Review memos re change of directors; Memo to Ms Hertzberg re support for claims; Memo to Mr Kaneyama; Review and revise memo re corporate reorganization. | |
| 12/08/08 | H TAKASE | 0.70 |
| | Drafted reply to Ms. Hertzberg. | |
| 12/08/08 | Y TAKATAMA | 7.00 |
| | Examined documents and drafted a memorandum regarding Claims of LBHI against LBJ. | |
| 12/08/08 | H YOSHIOKA | 2.50 |
| | Researched on court precedents about estimation of amount of claim arising in derivative transaction. | |
| 12/08/08 | H YOSHIOKA | 3.00 |
| | Examined filing of claims filed by the director of each company and prepared a list. | |
| 12/08/08 | H YOSHIOKA | 4.00 |
| | Preparing Japanese translation of Affidavit which will be submitted with subsequent completion of filing of claim. | |
| 12/09/08 | Y MORI | 0.40 |
| | Examined records regarding claim management. | |
| 12/09/08 | M NISHI | 8.80 |
| | Review e-mail from and Tel w/Sato Esq of TMI Associates regarding Lehman Brothers Finance AG(SA); Review relevant documents and write e-mail to A&M and Weil on the issue raised by TMI; write e-mail to A&M and Weil as to filing/POA issues; Revise Japanese translation of Weil's affidavit and revise draft filing notification. | |
| 12/09/08 | M ONOGI | 4.00 |
| | Reviewed correspondence; Checked related documents. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| 12/09/08 | K OSADA | 0.70 |
| | Clarifying matters related to tasks of director. | |
| 12/09/08 | R SATO | 1.60 |
| | Claim management, internal correspondence with EWS regarding the guarantor's right; Prepared e-mail to Ms. Julie Hertzberg. | |
| 12/09/08 | E W SEDLAK | 2.20 |
| | Review and revise memo re guarantor claims; Memo to proposed director re proposal; Memo re derivatives claims; Review issues with R. Sato. | |
| 12/09/08 | R SHINOZAKI | 2.50 |
| | Translated the BOD resolutions of Lehman Brothers Advisers Private Limited and Lehman Brothers Opportunity Ltd. into Japanese. | |
| 12/09/08 | Y TAKATAMA | 9.00 |
| | Spoke with Mr. Noborizaka of Tokyo District Court; Drafted FAX to Oebashi; Drafting check list for Japanese Civil Rehabilitation proceeding and Internal meeting regarding LBHI Claims against LBJ. | |
| 12/09/08 | H YOSHIOKA | 5.20 |
| | Engaged in internal conference about the reason of disapproval of claims by Debtors, and preparing list of claims, reasons for disapproval and suggested responses. | |
| 12/09/08 | H YOSHIOKA | 0.80 |
| | Researched necessary documents in filing for assessment of claim by foreign company. | |
| 12/09/08 | H YOSHIOKA | 2.50 |
| | Researching the incorporation law of each foreign claimant. | |
| 12/09/08 | H YOSHIOKA | 2.40 |
| | Preparing English translation of filing of claim by European entity. | |
| 12/10/08 | Y MORI | 0.40 |
| | Examined records regarding claim management, including guarantee issues. | |
| 12/10/08 | M NISHI | 10.00 |
| | Prepare Japanese translation of the claim filing LB Services SNC; Internal discussion w/MON Esq., YT Esq. and HYO Esq. regarding POA issue (necessary board minutes and company documentation), OE's explanation as to the debtors' statement, necessary amendments; Prepare check list to show status and which claims need (i) provision of information to OE, (ii) amendments, and (iii) to resolve POA/other counsels' representation issues; revise the draft filing notification (English version); Write e-mail to A&M and Weil as to the revised filing notification. | |
| 12/10/08 | M ONOGI | 6.00 |
| | Reviewed correspondence; Prepared for amendment of the claim amount; Sent e-mail to Jake and Aruni. | |
| 12/10/08 | C T RATHBONE | 0.50 |
| | Review of translation of letter to Tokyo District Court. | |
| 12/10/08 | R SATO | 0.90 |
| | Claim management internal correspondence with EWS regarding the guarantor's right; Prepared e-mail to Ms. Julie Hertzberg. | |
| 12/10/08 | E W SEDLAK | 1.00 |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| | Memos re appointment of nominee director; Memos to Mr Kaneyama; Review memos re claims processing and support; Review memo re filing and affidavit; Review issues re derivative claims; Memo to Weil Gotshal re nominee director appointment. | |
| 12/10/08 | Y TAKATAMA | 11.00 |
| | Spoke with Mr. Yamaguchi of Oebashi; Drafting amendment of notification against LBJ; Drafted e-mail to Mr. Shimono of YK Michigan; Drafting Check-List of LBHI Claims; Internal meeting regarding LBJ Civil Rehabilitation procedure. | |
| 12/10/08 | H YOSHIOKA | 0.50 |
| | Prepared English translation of filing of claim by Swiss company. | |
| 12/10/08 | H YOSHIOKA | 1.20 |
| | Prepared draft of with draw of claim by Switzerland entity. | |
| 12/10/08 | H YOSHIOKA | 1.20 |
| | Reviewed e-mails re claims. | |
| 12/10/08 | H YOSHIOKA | 3.50 |
| | Revision of the check list, and checked power of attorney for each company. | |
| 12/11/08 | Y MORI | 1.00 |
| | Examined records regarding claim management; Internal conference with R. Sato and E. Sedlak ; Telephone conference with Ms. Oxley. | |
| 12/11/08 | M NISHI | 6.00 |
| | Write e-mail to Weil on security interest issue; write e-mail to Weil as to preparation of affidavit (proof) for the filing notification; Prepare exhibit to filing notification; Write e-mail as to the deadline/preparation status of filing notification; prepare Japanese draft of filing notification; Write e-mail to Weil and A&M regarding the entities represented by other counsels; Prepare the check list and write e-mail to A&M and Weil as to the action to be taken and status; Revise the draft amendment notification. | |
| 12/11/08 | M ONOGI | 8.80 |
| | Prepared documents; Telephoned to Ohebashi; Reviewed correspondence. | |
| 12/11/08 | R SATO | 2.00 |
| | Internal conference with TH; Reviewed e-mails from Joyce Du; Internal conference with EWS, YM, TH, ko and rk; Telephone conference with Lauren Oxley, EWS, YM, TH, ko and rk; Internal conference with EWS. | |
| 12/11/08 | E W SEDLAK | 1.60 |
| | Review issues re SPC's; Memo to Mr Kaneyama; Telephone with Ms Oxley re SPC's; Review director substitution issues; Review memos re claims; Memo to R. Sato re directors; Memo to M. Onogi re claims; Additional memo to Mr Kaneyama. | |
| 12/11/08 | Y TAKATAMA | 4.00 |
| | Drafting Check-List of LBHI Claims; Internal meeting regarding LBJ Civil Rehabilitation proceeding. | |
| 12/11/08 | H YOSHIOKA | 0.50 |
| | Researched on security which will be treated as separate satisfaction right under Japanese law. | |
| 12/11/08 | H YOSHIOKA | 3.50 |
| | Prepared Fax draft about collateral, reviewed translation of Board minutes. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| 12/12/08 | M NISHI | 2.50 |
| | Comment to HYO Esq. on the Japanese translation of affidavit; Prepare filing notification; Prepare Japanese translation of LBF filing; Write e-mail to A&M on the status; Internal discussion w/MON Esq. on the provision of information to OE and the amendments. | |
| 12/12/08 | M ONOGI | 6.20 |
| | Prepared documents for amendment petition; Reviewed correspondence; Sent e-mail to Julie and Aruni. | |
| 12/12/08 | C T RATHBONE | 0.30 |
| | Translation of claims exhibits. | |
| 12/12/08 | Y TAKATAMA | 8.50 |
| | Drafting and translating amendment of Exhibit of Claims regarding LBJ Civil Rehabilitation procedure. | |
| 12/12/08 | H YOSHIOKA | 2.20 |
| | Revision of translation of Affidavit , and prepared English translation of filing for claim. | |
| 12/12/08 | H YOSHIOKA | 4.00 |
| | Preparing Japanese translation of Affidavit. | |
| 12/13/08 | H YOSHIOKA | 3.00 |
| | Preparing Japanese translation of Affidavit and draft of subsequent completion of filing for claim and English translation of exhibit. | |
| 12/14/08 | Y MORI | 0.50 |
| | Examined record regarding claim management. | |
| 12/14/08 | R SATO | 0.50 |
| | Reviewed e-mails of MN and MON; Prepared e-mail to MON; Prepared e-mail to Ms. Julie Hertzberg. | |
| 12/15/08 | M NISHI | 11.50 |
| | Tel w/Manabe Esq. of Mori Hamada and write e-mail (w/relevant material) to her as to three LB entities controlled by KPMG; Review the instruction from Weil to withdraw the claim of LBF SA and prepare such withdrawal; Write e-mail to A&M on the status (i.e. filing , amendments, guarantee, LBF SA, three LB entities controlled by KPMG, LBFJ); Write mails to Weil as to the relationship w/OE and the effect of affidavit; write e-mail to TMI representing LBF AG; Revise Japanese translation of affidavit; revise the draft filing notification; Review e-mail from A&M and write e-mail to A&M as to the claim of LBFJ against LBJ. | |
| 12/15/08 | M ONOGI | 10.80 |
| | Reviewed correspondence; Prepared for sending ledgers to Ohebashi; Sent e-mails; Telephoned with Ohebashi; Prepared draft of amendment. | |
| 12/15/08 | C T RATHBONE | 1.00 |
| | Translation of notifications of amendment. | |
| 12/15/08 | R SATO | 2.50 |
| | Reviewed e-mail from Ms. L. Oxley; Prepared e-mails to E. Sedlak, Y. Mori and M. Nishi; Internal conference with H. Takase; Prepared e-mail to Ms. Weerasekea; Internal conference with M. Onogi. | |
| 12/15/08 | E W SEDLAK | 0.70 |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| | Review e-mails re claims; Conference with M. Nishi. | |
| 12/15/08 | H TAKASE | 2.80 |
| | Telephone inquiry to Shinkin Chuo Kinko and LBJ; Researched guarantor's right to obtain reimbursement. | |
| 12/15/08 | Y TAKATAMA | 2.00 |
| | Drafting Exhibit of amendment notification regarding LBJ civil rehabilitation. | |
| 12/15/08 | H YOSHIOKA | 7.20 |
| | Preparing withdrawal of claim and English translation of that; Preparing final draft of translation of affidavit; Preparing final translation of affidavit and notification of subsequent completion of claim; Engaged in internal discussion about submission of notification of subsequent completion of claim. | |
| 12/16/08 | H NAKAO | 1.20 |
| | Prepared and submitted Claim for dismissal of debt to Tokyo District Court; Prepared and sent Additional claim of debt to Ohebashii. | |
| 12/16/08 | M NISHI | 8.50 |
| | Review mails from A&M as to LBFJ's claim; review e-mail as to LBTC NA, internal meeting w/EWS Esq. and MON Esq. on the derivative claims; Tel con w/Ms AW (A&M) on the status of claim handling i.e., Information and material related to the derivative transactions, LBFJ's claim, refiling , amendments, withdrawal of the claim of LBF SA, transfer of cases to Mori Hamada as to the three LB entities controlled by KPMG); Prepare the list of claims (w/each status) as preparation for the meeting w/A&M on 17 Dec (morning); write mails to A&M as to the set-off issues (relevant RC provisions) regarding LBFJ's claim against LBJ. | |
| 12/16/08 | M ONOGI | 12.00 |
| | Reviewed correspondence; Telephone conference; Internal meeting; Sent e-mails; Examined supporting documents; Prepared for sending supporting documents for derivative claims. | |
| 12/16/08 | C T RATHBONE | 0.50 |
| | Translation of cover letter. | |
| 12/16/08 | J C ROEBUCK | 0.50 |
| | Inquiry from E.W. Sedlak re ISDA, search swap files. | |
| 12/16/08 | R SATO | 2.70 |
| | Reviewed e-mail from Ms. L. Oxley; Prepared e-mail to Ms. Weerasekera; Telephone conferences with Ms. L. Oxley; Telephone conference with Komoda Law Office; Telephone conference with Mr. Kanehyo of LBJ; Internal conference with M. Nishi; Reviewed e-mails from M. Nishi; Prepared memo regarding Corporate Reorganization; Reviewed e-mail from Mr. Kanehyo of LBJ; Prepared e-mail to Y. Mori; Internal conference with Y. Ishihara. | |
| 12/16/08 | E W SEDLAK | 0.80 |
| | Review memos re claims; Telephone with Ms Aruni re derivative transactions; Memo to M. Nishi. | |
| 12/16/08 | H TAKASE | 0.70 |
| | Telephone inquiry to Bank of America. | |
| 12/16/08 | Y TAKATAMA | 7.00 |
| | Drafting Claim List; Drafting Exhibit of amendment notification; Internal meeting regarding LBJ civil rehabilitation. | |
| 12/16/08 | H YOSHIOKA | 4.50 |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| | Prepared documents for notification of subsequent completion of claim and filed them. | |
| 12/17/08 | M NISHI | 4.30 |
| | Mtg w/Mr DM and Ms LO of A&M, RS Esq and EWS Esq on claim handling; review the set-off notice from LBFJ to LBJ and prepare English translation thereof; Tel w/ and write mails to Ms LO(A&M) and Mr Hidaka of LBJ to set a meeting between OE/Debtors and JD. | |
| 12/17/08 | M ONOGI | 8.50 |
| | Reviewed correspondence; Prepared for petition of amendment; Prepared translation of report of amendment; Sent e-mails. | |
| 12/17/08 | C T RATHBONE | 0.50 |
| | Translation of revision exhibit. | |
| 12/17/08 | C T RATHBONE | 0.30 |
| | Translation of cover letter. | |
| 12/17/08 | C T RATHBONE | 0.30 |
| | Translation of set-off notice. | |
| 12/17/08 | R SATO | 3.40 |
| | Prepared for the meeting; Conference with Mr. D. Maund, Ms. L. Oxley, E. Sedlak, M. Nishi and Y. Mori; Internal correspondence with Y. Mori and M. Nishi; Reviewed e-mails from Ms. L. Oxley; Prepared e-mail to Mr. Goto of LBJ. | |
| 12/17/08 | Y TAKATAMA | 11.00 |
| | Drafting Claim List; Drafting amendment notification; Internal meeting regarding LBJ civil rehabilitation. | |
| 12/17/08 | H YOSHIOKA | 4.00 |
| | Prepared English translation of notification of subsequent completion of claim; Preparing draft for filing for assessment of claim. | |
| 12/18/08 | M NISHI | 4.50 |
| | Review e-mail from Manabe Esq. (Mori Hamada) regarding three LB entities controlled by KPMG and LB Advisers Private Ltd.; Revise the draft amendment (exchange rate related portions); Internal discussion on possible netting under the derivative transaction based on ISDA Master Agt; Prepare the relevant documents and material for the Mtg w/OE to explain them the status of our claim handling and outstanding issues. | |
| 12/18/08 | M ONOGI | 8.50 |
| | Prepared documents for petition of amendment; Prepared for petition of assessment; Reviewed correspondence; Sent e-mail. | |
| 12/18/08 | J C ROEBUCK | 0.70 |
| | Review ISDA master and other documents for trades with New Century Finance. | |
| 12/18/08 | R SATO | 1.00 |
| | Reviewed e-mail from Mr. Kanehyo of LBJ; Reviewed e-mail from Ms. L. Oxley; Telephone conference with Mr. Goto of LBJ; Telephone conference with Ms. Oxley; Contacted Komoda Law Office; (Claim management) Reviewed e-mails from M. Nishi. | |
| 12/18/08 | E W SEDLAK | 0.70 |
| | Review memos re claims; Memo to R. Sato. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| 12/18/08 | Y TAKATAMA | 12.50 |
| | Drafting amendment notification; Internal meeting regarding LBJ civil rehabilitation. | |
| 12/18/08 | H YOSHIOKA | 2.50 |
| | Preparing draft of filing for assessment of claim, and notification of amendment of claim; Checking e-mails. | |
| 12/19/08 | M NISHI | 7.00 |
| | Mtg w/OE, Debtors, Ms LO (A&M), RS Esq and MON Esq. (explain to OE our claim investigation status and discuss with OE the further procedures including exchange and reconciliation of information); Review e-mail from and Tel w/Jason Tam of KPMG regarding the status of the claim of LB Advisor Private; Check the status of claim of Japan Investment Partnership against Sunrise; update the claim list (w/status after the Mtg and discussion w/OE and Debtors); Write e-mail to Ms LO (A&M) as to the outstanding issues (i.e.,LBFJ's claim against Sunrise, Michigan YK's claim against Sunrise (TK partnership), LBCM's claim against LBJ (duplicate claim), the claim related information from Mr Hidaka, possible necessity of filing); comment on the draft motion to assess the claims of derivative transactions. | |
| 12/19/08 | M ONOGI | 17.00 |
| | Reviewed correspondence; Sent e-mails; Conference with Ohebashi and LBJ; Prepared for petition of amendment; Prepared drafts for petition of assessment. | |
| 12/19/08 | C T RATHBONE | 2.50 |
| | Translation of petitions for assessments of claims. | |
| 12/19/08 | J C ROEBUCK | 0.80 |
| | Further review of ISDA dox, email to E.W. Sedlak re same. | |
| 12/19/08 | R SATO | 3.00 |
| | Reviewed e-mail from Ms. L. Oxley; Internal conference with M. Nishi; Internal conference with E. Sedlak; Prepared e-mail to E. Sedlak and Y. Mori; Telephone conference with Komoda, Esq.; Internal conference with M. Ito; Prepared e-mail to Ms. L. Oxley; (Claim management) Conference with Yamauchi, Esq. of Oh-Ebashi, Mr. Hidaka, Ms. L. Oxley, M. Nishi and M. Onogi at LBJ; Reviewed e-mails from M. Onogi; Internal conference with M. Onogi. | |
| 12/19/08 | R SHINOZAKI | 5.50 |
| | Translated the written resolutions of Japan Investment Partnership Inc., LB Guam Opportunity LLC, and GRA Finance Corporation LTD re power of attorneys into Japanese. | |
| 12/19/08 | Y TAKATAMA | 15.00 |
| | Drafted and filed the amendment notification; Internal meeting regarding LBJ civil rehabilitation. | |
| 12/19/08 | H YOSHIOKA | 5.00 |
| | Prepared notification of amendment of claim of LBHJ against LBJ; Prepared e-mail draft for KPMG; Prepared draft of notice to Oh-ebashi, and appointment of sub-sub-attorney; Prepared documents for notification of amendment of claim. | |
| 12/21/08 | M NISHI | 2.50 |
| | Review the e-mails of Ms LO/Ms JH (A&M) as to the information regarding inter-group transaction (e.g. LBFJ's claim against Sunrise), Write e-mail to explain the procedures of the amendments and the motions of assessments; Review the screenshot as to the transaction between LBFJ and Sunrise and write e-mail to Ms LO/Ms JH (A&M) thereabout. | |
| 12/21/08 | E W SEDLAK | 0.30 |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| | Review memos re derivatives claims. | |
| 12/22/08 | M NISHI | 6.00 |
| | Review TK partnership agreement ; Review the information and facility loan agreements ; Check the status and write e-mail to Ms JH and Ms LO (A&M) as to claim against Sunrise, claim against Sunrise, claim against LBJ (Note/Loan), claim against LBJ (Restricted Stock Awards Repayment), the derivative claims (review the related documents), claim against LBJ (duplicate claim) and the possible claims against SF; Prepare the draft filing notification of claim against SF; Write e-mail to Ms LO (A&M) as to the possible claim (and set off) of claim against SF. | |
| 12/22/08 | M ONOGI | 9.00 |
| | Reviewed correspondence; Sent e-mails; Telephoned with Ohebashi; Prepared for motion of assessment. | |
| 12/22/08 | S D POWELL | 0.10 |
| | Receiving and considering email in from Keiko Ishida. | |
| 12/22/08 | C T RATHBONE | 0.30 |
| | Translation of revision of petitions for assessments of claims for derivatives. | |
| 12/22/08 | R SATO | 1.00 |
| | Telephone conference with Mr. Y. Tarutani; Prepared e-mail to M. Ito; Prepared e-mail to Mr. T. Jones; Reviewed e-mails from Ms. L. Oxley; Reviewed e-mails from Y. Takatama, M. Onogi, M. Nishi and H. Yoshioka; Reviewed e-mails from A&M; Internal conference with Y. Takatama. | |
| 12/22/08 | E W SEDLAK | 0.50 |
| | Review memos re claims; Memo re discussions with creditors counsel; Memo to M. Nishi re claims. | |
| 12/22/08 | Y TAKATAMA | 14.00 |
| | Drafted and filed the certificate of qualification of Japan Investment Partnership Inc. regarding LBJ civil rehabilitation. | |
| 12/22/08 | H YOSHIOKA | 8.70 |
| | Checked e-mails; Revised list of claims; Preparing notification of subsequent completion of claim of LBFJ against sunrise; Preparing notification of subsequent completion of claim arising in derivative transaction; Prepared Japanese translation of the documents regarding to Japan Investment Partnership Inc. | |
| 12/23/08 | M NISHI | 0.50 |
| | Review the e-mail (w/attached material) from Ms JH (A&M) as to the claim of restricted stock awards repayment. | |
| 12/23/08 | S D POWELL | 0.10 |
| | Email to Keiko Ishida. | |
| 12/23/08 | E W SEDLAK | 0.40 |
| | Review memos re claims; Memos re claims. | |
| 12/24/08 | M NISHI | 4.00 |
| | Prepare the motion for assessment; internal discussion w/RK Esq., YM Esq. and MON Esq. as to the draft motions (e.g., exchange rate); Write e-mail to Ms LO/Ms JH (A&M) as to necessary documents/information to prove the claims in question. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| 12/24/08 | M ONOGI | 9.30 |
| | Reviewed correspondence; Telephoned with Yamauchi Esq.; Prepared documents; Sent e-mail. | |
| 12/24/08 | S D POWELL | 0.10 |
| | Reviewing email in from Keiko Ishida. | |
| 12/24/08 | Y TAKATAMA | 13.00 |
| | Examined the documents and drafting the Motion of Assessment for claim against LBJ regarding LBJ civil rehabilitation. | |
| 12/24/08 | H YOSHIOKA | 9.00 |
| | Preparing the motion of assessment of claims arising in derivative transaction; Preparing e-mail asking to provide us with necessary documents such as minutes of board meeting; Preparing subsequent completion of claim arising in derivative transaction. | |
| 12/25/08 | M NISHI | 8.50 |
| | Mtg w/MON Esq., YT Esq. and HYO Esq. to prepare the motion for assessment of the claims which OE has not yet approved and necessary amendments; Review and comment on the draft motions and the evidence therefor, and the draft amendments; write e-mail to Weil asking for the information of official corporate name and addresses of each creditor company; update the status chart; Write e-mail to Ms LO/Ms JH (A&M) as to the current status and remaining issues (e.g., Subordinated Loan, Restricted Stock Awards Repayment); Revise the draft Japanese translation of POA related minutes. | |
| 12/25/08 | M ONOGI | 10.50 |
| | Prepared for filing the motion of assessment; Telephoned to Ohehashi; Internal meeting. | |
| 12/25/08 | R SATO | 1.50 |
| | Telephone conferences with M. Komoda, Esq.; Reviewed fax from M. Komoda, Esq.; Prepared e-mail to Ms. L. Oxley; Telephone conferences with Mr. Y. Tarutani of Komoda Law Offices; Telephone conference with Mr. Kanehyo of LBJ; Telephone conference with Ms. L. Oxley; (Claim management) Reviewed draft of motions of assessment; Prepared e-mails to M. Onogi. | |
| 12/25/08 | E W SEDLAK | 0.30 |
| | Review and revise memo re closing scenarios. | |
| 12/25/08 | Y TAKATAMA | 13.00 |
| | Drafted and filed the petition of amendment regarding LBJ civil rehabilitation and examined the documents and drafting the motion of the assessment for the claims against LBJ regarding LBJ civil rehabilitation. | |
| 12/25/08 | H YOSHIOKA | 11.20 |
| | Engaged in internal conference about the motion of assessment of claim; Prepared the motion of assessment of claim; Prepared amendment of claim of LBHI against LBJ, and sent it to Ohehashi. | |
| 12/26/08 | M NISHI | 7.30 |
| | Review and reply to Ms LO (A&M)'s e-mail as to Duckhorn YK; Write e-mail to Ms LO (A&M) and review her response as to the claim of LBFJ against SF; Write e-mail to Ms LO(A&M) and Mr Hidaka of the Debtors as to the possibility of other claims newly found; Review and comment on the draft motions; Internal discussion w/SR Esq. on the claim of LBCM against LBJ; review OE's approvals; Check and internal discussion w/MON Esq. for which claims the motion should be filed; Review the motions filed by JD with the court; Update the status chart; Write e-mail to Ms LO/Ms JH (A&M) as to the updated status OE's approvals and JD's motions; Send to Ms LO/Ms JH (A&M) a copy of OE's notice and JD's motions; Revise draft e-mail to KPMG as to claim against LBJ ; Revise draft e-mail to Weil as to the necessary company registry and minutes. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|---------------|
| 12/26/08 | M ONOGI | 9.00 |
| | Prepared for filing motion of assessment; Reviewed correspondence; Sent e-mails; Telephoned with Ohebashi. | |
| 12/26/08 | R SATO | 1.00 |
| | Reviewed e-mails from M. Nishi, M. Onogi and Y. Takatama; Internal conference with M. Nishi; Reviewed fax from Oh-Ebashi; Reviewed e-mail from M. Onogi; Internal conference with M. Onogi; Prepared e-mail to M. Onogi; (SPC matters) Prepared e-mail to Ms. L. Oxley regarding United Capital Inc; Examined e-mails from Ms. L. Oxley; Examined e-mails from Y. Mori. | |
| 12/26/08 | E W SEDLAK | 1.40 |
| | Review memos re claims handling; Memo re registration of entities; Conference with M. Nishi re claims and follow up; Review memo re dissolution; Liquidation and special claims. | |
| 12/26/08 | Y TAKATAMA | 10.50 |
| | Drafted and filed the motion of assessment for the claim of LHHI etc. against LBJ regarding LBJ civil rehabilitation. | |
| 12/26/08 | H YOSHIOKA | 6.00 |
| | Preparing documents for the motion of assessment of claims; Examined change of comment to claims sent from Ohebashi; Checked the documents submitted to the court and Debtor, and drafted e-mail to LBAP and LBHI. | |
| 12/27/08 | E W SEDLAK | 0.30 |
| | Review memo re dissolution and liquidation; Memo re procedures; Memo re communication between creditors committee and Japanese debtors counsel. | |
| 12/29/08 | E W SEDLAK | 0.40 |
| | Review memo from Ms Oxley; Memo re loans, demands and claims; Memo re dissolution and liquidation. | |
| TOTAL | | 742.50 |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| 01/01/09 | E W SEDLAK | 0.30 |
| | Review memo re loans; Memo to Ms Oxley re nature of demand. | |
| 01/05/09 | M NISHI | 4.00 |
| | Review motions for assessment and OE's statements; Internal discussion w/MON Esq., YT Esq. and HYO Esq. on the court procedures (i.e., documents to supplement POA, partial withdrawal of claims against LBJ and the legal structure of claims of derivative transactions; Legal research. | |
| 01/05/09 | M ONOGI | 3.50 |
| | Reviewed correspondence; Examined derivative transactions; Telephoned to Ohebashi. | |
| 01/05/09 | R SATO | 0.50 |
| | E-mail correspondence with Ms. S. An regarding; E-mail correspondence with Mr. Goto of Lehman Brothers Japan; E-mail correspondence with Ms. L. Oxley regarding SPC. | |
| 01/05/09 | Y TAKATAMA | 5.00 |
| | Internal meeting and arranged file records regarding LBJ civil rehabilitation. | |
| 01/06/09 | M NISHI | 5.00 |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| | Legal research on early termination events (automatic early termination) and close-out amount under ISDA Master Agreement/Schedule; Review Equity Award Accounting and FAS123R; write e-mails to Ms JH and Ms LO (A&M) regarding loan, the restricted stock awards repayment and the multiple derivative contracts; internal discussion w/HYO Esq. on the next steps to be taken as to the filing of LBHI's operating expense claim against LBJ. | |
| 01/06/09 | M ONOGI | 3.00 |
| | Reviewed correspondence; Internal meeting; Reviewed documents sent by Ohebashi; Reviewed faxes; Reviewed related laws; Telephoned to Ohebashi. | |
| 01/06/09 | R SATO | 0.80 |
| | Examined e-mail of Mr. M. Goto; Reviewed e-mail draft and internal correspondence with M. Ito. | |
| 01/06/09 | E W SEDLAK | 1.70 |
| | Review issues re branch registration; Review issues re demands under loan agreements; Memo to Ms Oxley re demand process; Memo to Ms Oxley re branch matters; Memo re execution by Mr Katsuragi. | |
| 01/06/09 | Y TAKATAMA | 5.00 |
| | Internal meeting and arranged file records regarding LBJ civil rehabilitation. | |
| 01/06/09 | H YOSHIOKA | 2.00 |
| | Researched on the procedure regarding to the subsequent completion of notification of claim. | |
| 01/07/09 | H NAKAO | 0.70 |
| | Proceeded to amend Application for credit assessment at Tokyo District Court; Telephone conference with Court clerk re above. | |
| 01/07/09 | M NISHI | 2.50 |
| | Review e-mails from A&M regarding subordinated loan; Write e-mail to Ms Taniguchi asking for a copy of the loan agreement; Internal discussion w/MON Esq. and YT Esq. on the claims of derivative transactions and LB's claim. | |
| 01/07/09 | M ONOGI | 2.10 |
| | Reviewed correspondence; Telephoned to Ohebashi; Sent e-mails. | |
| 01/07/09 | E W SEDLAK | 1.80 |
| | Memo to Ms Oxley re LB; Review memo re claim handling in Japan; Memo re claims; Review memo from Weil re documents; Prepare memo to Weil; Review LB issues. | |
| 01/07/09 | Y TAKATAMA | 2.00 |
| | Examined documents and drafted e-mail to OE regarding claims of Lehman Brothers against LBJ. | |
| 01/07/09 | H YOSHIOKA | 0.80 |
| | Prepared e-mail to Weil. | |
| 01/08/09 | M ITO | 4.00 |
| | Checked the certificate of signature of David Coles; Reviewed the affidavit signed by a director of LB ; Reported the report from Mr. Goto to the client; Correspondence with the client. | |
| 01/08/09 | M NISHI | 0.50 |
| | Review the agreement between LB and LBJ. | |
| 01/08/09 | M ONOGI | 3.50 |
| | Reviewed related documents; Reviewed correspondence; Reviewed agreement; Reviewed related law; Sent e-mail to Ohebashi; Telephoned with Manabe, Esq. | |
| 01/08/09 | Y TAKATAMA | 4.00 |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| | Examined documents and drafted e-mail to OE regarding claims of Lehman Brothers against LBJ. | |
| 01/09/09 | T FUNO | 5.00 |
| | Translated the written consent of LB. etc regarding LBJ civil rehabilitation. | |
| 01/09/09 | M ITO | 2.00 |
| | Sent the final version of the affidavit and Power of Attorney to the client; Report the report regarding the invoice from Mr. Goto to the client; Reviewed the translation of certificate of signature; Correspondence with the client. | |
| 01/09/09 | M NISHI | 0.30 |
| | Send e-mail to, review e-mail from and tel w/Yamauchi Esq of OE on the proposed meeting regarding the derivative related claims. | |
| 01/09/09 | M ONOGI | 1.50 |
| | Reviewed correspondence; Reviewed related documents and materials. | |
| 01/09/09 | R SATO | 0.40 |
| | Reviewed e-mail from J. Naito, esq. of Momo-o, Matsuo & Namba; Arranged copy for court record regarding SF. | |
| 01/09/09 | E W SEDLAK | 0.80 |
| | Review memos re NY creditors committee; Telephone re NY creditors committee; Review memos re change of directors at LB; Review memo re authorization. | |
| 01/09/09 | Y TAKATAMA | 7.50 |
| | Examined documents regarding certificate of Lehman Brothers, Reviewed records at Tokyo District Court to retrieve records of Sunrise Finance regarding SF civil rehabilitation. | |
| 01/09/09 | H YOSHIOKA | 1.00 |
| | Examined bylaws and board minutes sent from Weil. | |
| 01/13/09 | T FUNO | 0.50 |
| | Translated the written consent of LB. etc regarding LBJ civil rehabilitation. | |
| 01/13/09 | M NISHI | 0.30 |
| | Review and comment on Japanese translation of consents of sole shareholder and board to supplement POA. | |
| 01/13/09 | Y TAKATAMA | 3.00 |
| | Examined documents and translated POA into Japanese regarding LBJ civil rehabilitation. | |
| 01/14/09 | T FUNO | 1.00 |
| | Translated the written consent of LB. etc regarding LBJ civil rehabilitation. | |
| 01/14/09 | M ONOGI | 0.20 |
| | Reviewed correspondence. | |
| 01/14/09 | R SATO | 1.00 |
| | E-mail correspondence with Ms. L. Oxley; Prepared e-mails to Mr. M. Goto of Lehman Brothers Japan; Teleconference with M. Komoda, Esq.; Internal discussion with M. Ito regarding SPC. | |
| 01/15/09 | M NISHI | 1.50 |
| | Review the agreement between LB and LBJ; Internal meeting w/RS Esq. on a meeting w/OE regarding derivative claims; Internal discussion w/YT Esq. on the court procedures. | |
| 01/15/09 | M ONOGI | 0.10 |
| | Reviewed correspondence. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| 01/15/09 | Y TAKATAMA | 2.00 |
| | Internal meeting and drafted e-mail to A&M regarding LBJ civil rehabilitation. | |
| 01/16/09 | M NISHI | 1.00 |
| | Write e-mail to A&M regarding several issues (provisions) of agreement; Write e-mails to A&M as to the derivatives and stock awards; Write e-mail to OE regarding derivative related claims. | |
| 01/16/09 | M ONOGI | 0.70 |
| | Reviewed correspondence. | |
| 01/16/09 | Y TAKATAMA | 2.00 |
| | Internal meeting and spoke with the officer of Tokyo District Court regarding LBJ civil rehabilitation. | |
| 01/17/09 | E W SEDLAK | 0.20 |
| | Review memo re claims. | |
| 01/18/09 | E W SEDLAK | 0.30 |
| | Memo to R. Sato. | |
| 01/19/09 | M NISHI | 2.00 |
| | Review the e-mails from Ms JH of A&M (as to Stock Awards Claim/Derivative Claims) and Mr MH of Weil (as to Agt) and internal discussion thereof w/Takatama Esq and Yoshioka Esq in order to prepare for the court procedures (necessary research); Update the list of claims and write e-mail to Mr Maund of A&M (w/the updated list); review the e-mail from Mr Maund (request for our analysis of all claims filed in the CR) and internal discussion w/Takatama Esq and Yoshioka Esq thereof. | |
| 01/19/09 | M ONOGI | 1.00 |
| | Reviewed correspondence. | |
| 01/19/09 | R SATO | 1.00 |
| | E-mail correspondence with Mr. D. Maund, Messrs. Kanehyo and Goto, M. Komoda, Esq.; Internal discussion with E. Sedlak regarding SPC; Reviewed draft e-mail of M. Ito regarding regulation; Examined e-mail from Mr. D. Maund regarding treatment of claim; Internal correspondence with M. Nishi and Y. Takatama regarding the same. | |
| 01/19/09 | E W SEDLAK | 1.50 |
| | Memo re SPC matters, review memo from Mr Powell; Preparation for meeting with Komoda office; Prepare materials fro A&M; Review analysis of claims; Memo to Mr. Kaneyama; Memo to Ms Oxley; Additional memo to Mr. Kaneyama. | |
| 01/19/09 | Y TAKATAMA | 11.50 |
| | Internal meeting, examined documents and drafted the list of processing claims and the memorandum of the derivative claims regarding LBJ civil rehabilitation. | |
| 01/19/09 | H YOSHIOKA | 4.50 |
| | Examining loan agreement and schedule regarding stock award. | |
| 01/20/09 | Y MORI | 0.40 |
| | Attention to claim management; Attention to liquidation. | |
| 01/20/09 | M NISHI | 0.50 |
| | Reviewed note on the derivative transactions (ISDA Master Agreement) and prepared our inquiries to A&M. | |
| 01/20/09 | M ONOGI | 1.00 |
| | Reviewed correspondence; Reviewed related materials. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| 01/20/09 | C T RATHBONE | 0.30 |
| | Translation of clarification letter. | |
| 01/20/09 | Y TAKATAMA | 13.00 |
| | Internal meeting, examined documents, went to the Tokyo District Court to acquire the new records of LBJ etc. and drafting the list of all claims regarding LBJ civil rehabilitation. | |
| 01/20/09 | H YOSHIOKA | 6.50 |
| | Examined files of Debtor at Tokyo District Court, and preparing chart of claims against Debtors. | |
| 01/21/09 | M NISHI | 5.50 |
| | Reviewed and revised the chart of information regarding whether and to what extent LB entities approve/disapprove the claims filed in the respective CR procedures; Wrote e-mail Mr Maund on the chart; reviewed and revised the draft e-mail to Ms JE of A&M as to the contractual issues on the claims of derivative transactions. | |
| 01/21/09 | Y TAKATAMA | 11.00 |
| | Internal meeting, examined documents, spoke with Mr. Yamaguchi of OE and drafted the list of all claims and the memorandum of the derivative claims regarding LBJ civil rehabilitation. | |
| 01/21/09 | H YOSHIOKA | 3.00 |
| | Prepared list regarding to current status of claims. | |
| 01/22/09 | M NISHI | 0.50 |
| | Wrote e-mail to Mr Maund on the latest information as to whether and to what extent the debtors approve/disapprove the claims; Review Yoshioka Esq.'s report on stipulated subordinate claims. | |
| 01/22/09 | M ONOGI | 12.00 |
| | Reviewed correspondence; Reviewed related materials; Prepared chart; Examine related law. | |
| 01/22/09 | Y TAKATAMA | 10.00 |
| | Internal meeting, examined documents, spoke with Mr. Yamaguchi of OE and drafting the memorandum of the Stock Awards regarding LBJ civil rehabilitation. | |
| 01/22/09 | H YOSHIOKA | 1.00 |
| | Preparing e-mail about subordinate loan, and amended list of claims. | |
| 01/23/09 | M ONOGI | 9.50 |
| | Telephone conference; Attended conference with OE and Sunrise, etc.; Internal meeting; Reviewed related documents; Prepared chart. | |
| 01/23/09 | R SATO | 2.00 |
| | Reviewed TK Agreements; Internal correspondence with M. Onogi; Teleconference with Ms. L. Oxley, et al.; Internal discussion with E. Sedlak, Y. Mori, M. Nishi, M. Onogi and M. Ito regarding SPC and claim management. | |
| 01/23/09 | Y TAKATAMA | 5.50 |
| | Internal meeting, and drafting the memorandum of the Stock Awards regarding LBJ civil rehabilitation. | |
| 01/23/09 | H YOSHIOKA | 2.00 |
| | Engaged in internal conference, prepared list regarding to current status of claims. | |
| 01/24/09 | S D POWELL | 0.10 |
| | Reviewing email in re LBHI | |
| 01/26/09 | M NISHI | 4.50 |
| | Reviewed the commentary on the stipulated subordinated claim; wrote e-mail to Maurice Horwitz | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| | (Weil) in response to their question whether the claim in question falls within specific category ; reviewed the materials sent by Julie Hertzberg (A&M) regarding the restricted stock awards; Wrote e-mail to Juline Hertzberg (A&M) listing the questions as to the restricted stock awards scheme and the relevant materials. | |
| 01/26/09 | S D POWELL | 0.10 |
| | Reviewing email in from Craig Potts | |
| 01/26/09 | Y TAKATAMA | 4.50 |
| | Internal meeting and drafting the memorandum of the Stock Awards regarding LBJ civil rehabilitation. | |
| 01/26/09 | H YOSHIOKA | 0.50 |
| | Revised list of claims. | |
| 01/27/09 | M NISHI | 0.50 |
| | Reviewed and revised the updated charts of claims filed in CR procedures of LBCM, SF and LBHJ; Wrote e-mail to Mr Maund (A&M) thereon; internal discussion w/Sedlak Esq. and Takatama Esq. on how to proceed as to the claim of restricted stock awards. | |
| 01/27/09 | E W SEDLAK | 0.60 |
| | Review memo re TK agreement; Memo re TK agreement; Review memos re directors; Review memo re claims. | |
| 01/27/09 | Y TAKATAMA | 4.00 |
| | Researched the derivative agreement; Drafted e-mail to Haohao and spoke with OE regarding LBJ civil rehabilitation. | |
| 01/28/09 | M ONOGI | 4.00 |
| | Reviewed correspondence; Revised a chart; Sent e-mail with respect to TK agreements; Reviewed document list; Reviewed related materials; Researched regarding TK agreement. | |
| 01/28/09 | R SATO | 0.50 |
| | E-mail correspondence with Ms. L. Oxley regarding translation. | |
| 01/29/09 | M NISHI | 0.30 |
| | Wrote internal notes to EWS Esq., Sato Esq., Takatama Esq. and Yoshioka Esq. on the total amounts of claims approved/disapproved in CR procedures of LBJ, LBHJ, LBC and SF. | |
| 01/29/09 | R SATO | 1.80 |
| | Teleconference with Mr. G. Wigmore of Milbank Tokyo, Mr. D. Maund, et al. regarding Japanese entities; Reviewed e-mail and internal discussion with E. Sedlak regarding the same. | |
| 01/29/09 | E W SEDLAK | 3.90 |
| | Preparation for call with creditors committee; Conference call with US creditors committee; Preparation of materials; Review of confidentiality issues; Conference with R. Sato re confidentiality issues; Memo re TK issues; Review issues re Mr. Kaneyama; Review issues re directors; Review memo from Mr Kaneyama; Memo to Mr Kaneyama; Review and revise responses to questions on TK arrangements; Memo re director arrangements. | |
| 01/29/09 | Y TAKATAMA | 7.00 |
| | Drafted the chart of the amount of all claims; Researched the TK agreement regarding LBJ civil rehabilitation. | |
| 01/29/09 | H YOSHIOKA | 2.00 |
| | Preparing schedule regarding voting rights. | |
| 01/30/09 | M ONOGI | 6.00 |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|---------------|
| | Reviewed correspondence; Reviewed lien documents; Reviewed related law. | |
| 01/30/09 | R SATO | 1.80 |
| | E-mail correspondence with Ms. L. Oxley; Internal correspondence with E. Sedlak and C. Rathbone; Internal discussion with M. Ito regarding Japanese entities. | |
| 01/30/09 | E W SEDLAK | 4.00 |
| | Telephone with Mr Horowitz re confidentiality issues; Review Japanese law confidentiality issues with R. Sato; Telephone re treaty/model law cooperation; Review issues re cooperation, assistance and ancillary matter; Review TK issues; Review collateral security issues; Review and revise memo re collateral security matters; Memo re liquidations; Review list of court documents; Review memo from Mr Kaneyama; Review and revise time line for liquidation. | |
| 01/30/09 | Y TAKATAMA | 12.00 |
| | Researching the procedure of Cross-Border Insolvency Assistance; Arranged file records regarding LBJ civil rehabilitation. | |
| 01/31/09 | E W SEDLAK | 0.60 |
| | Review and revise summary of collateral security positions; Review memo from Mr Maund; Memo to Mr Rathbone. | |
| TOTAL | | 248.90 |

(2) LBC (which represents LBA YK, LBB YK and LBC YK)

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| 12/02/08 | Y TAKATAMA | 3.00 |
| | Examined documents, arranged file records and internal meeting regarding the civil rehabilitation of Lehman Japan ; Spoke with and e-mail to Mr. Shimono of Michigan YK regarding the civil rehabilitation of Lehman Japan. | |
| 12/03/08 | Y MORI | 1.00 |
| | Attention to filling Japan claim, change of director. | |
| 12/03/08 | S D POWELL | 0.40 |
| | Reviewing email in from Eric Sedlak re changed directors in SPVs; email in reply to Eric Sedlak; receiving and considering email in from Eric Sedlak re SPC work. | |
| 12/03/08 | E W SEDLAK | 2.50 |
| | Review issues re SPC directors; Review claims summary; Working meeting; Review and revise summary of voting rights; Review and revise memo re reorganization; Memo to Mr Powell; Memo to Mr Maund; Memo to Weil; Review issues re execution; Review Weil proposal re operation of companies; Memo to M. Nishi; Memo to R. Sato and Y. Mori; Review claims against LBJ. | |
| 12/04/08 | R KIMURA | 3.30 |
| | Obtained certified copies of registration record over the Internet. | |
| 12/04/08 | E W SEDLAK | 2.20 |
| | Memo re change of directors; Nominee directors; Review memo re Japan claims, Supplementation, memo re derivatives and notes; Additional memo re derivatives and presentation of data; Additional memo re SPCs; Memo re POAs and Cayman counsel; Review and revise memo re derivatives and notes. | |
| 12/08/08 | Y MORI | 0.50 |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| | Examined records regarding claim management for derivative, etc., resident director. | |
| 12/10/08 | E W SEDLAK | 1.60 |
| | Memos re appointment of nominee director; Memos to Mr Kaneyama; Review memos re claims processing and support; Review memo re filing and affidavit; Review issues re derivative claims; Memo to Weil Gotshal re nominee director appointment. | |
| 12/11/08 | R KIMURA | 6.50 |
| | "Re:Japanese SPC corporate housekeeping work" Internal meeting; Drafting the minutes and documents related to the change of Directors. | |
| 12/11/08 | Y MORI | 1.40 |
| | Examined records regarding claim management; Internal conference with R. Sato and E. Sedlak regarding change of director; Telephone conference with Ms. Oxley regarding same. | |
| 12/11/08 | K OSADA | 7.80 |
| | Re:Japanese SPC corporate housekeeping work; Internal meeting; Telephone conference with Ms. Joyce, Sedlak, Mori, Sato, Hiroshige and Kimura; Preparing documents regarding change of directors; Clarifying matters related to change of directors. | |
| 12/11/08 | E W SEDLAK | 2.00 |
| | Review issues re SPC's; Memo to Mr Kaneyama; Telephone with Ms Oxley re SPC's; Review director substitution issues; Review memos re claims; Memo to R. Sato re directors; Memo to M. Onogi re claims; Additional memo to Mr Kaneyama. | |
| 12/12/08 | Y ISHIHARA | 3.00 |
| | "Re: Japanese SPC corporate housekeeping work" Internal meeting; Reviewing and drafting documents). | |
| 12/12/08 | M ITO | 3.50 |
| | Internal meeting, checked the documents | |
| 12/12/08 | R KIMURA | 3.00 |
| | Re: Japanese SPC corporate housekeeping work Drafting and reviewing the minutes and documents related to the change of Directors. | |
| 12/12/08 | Y MORI | 4.70 |
| | Attention to arrangement for resident director; Internal conference with M. Ito regarding change of director; Internal conference with K. Osada regarding same; Examined records regarding same; Telephone conference with Mr. Kaneyama regarding conditions to assume the office a director. | |
| 12/12/08 | K OSADA | 2.50 |
| | Re:Japanese SPC corporate housekeeping work; Preparing documents regarding change of directors; Correspondence with Mr. Kaneyama. | |
| 12/12/08 | E W SEDLAK | 0.80 |
| | Review memos re SPCs; Memo to Y. Mori; Memo to M. Nishi. | |
| 12/15/08 | Y ISHIHARA | 1.00 |
| | "Re: Japanese SPC corporate housekeeping work" Internal meeting; Reviewing and drafting documents. | |
| 12/15/08 | M ITO | 3.00 |
| | Internal conference, researched the registration under FIEL. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| 12/15/08 | R KIMURA | 2.00 |
| | "re: Japanese SPC corporate housekeeping work" Internal meeting; Researched the company status to change of officers. | |
| 12/15/08 | Y MORI | 1.90 |
| | (Japanese Special Purpose Company Corporate housekeeping) Attention to change of directors; Attention to claim management; Internal conference with M. Ito, R. Kimura and Y. Ishihara regarding same. | |
| 12/16/08 | Y ISHIHARA | 5.00 |
| | "Re: Japanese SPC corporate housekeeping work" Internal meeting; Reviewing and drafting documents regarding change of directors of 6 YK and 11 YK. | |
| 12/16/08 | M ITO | 4.00 |
| | Examined notary procedures; Examined the resignation by Mr. Masuda. | |
| 12/16/08 | R KIMURA | 4.00 |
| | re: Japanese SPC corporate housekeeping work Researched the status of 5 YK companies and one foreign corporation to change of Directors; Preparing the documents related to the same. | |
| 12/16/08 | Y MORI | 2.50 |
| | (Japan Special Purpose Company corporate housekeeping work) Examined records regarding claim management; Internal conference with M. Ito; E-mail to LBJ regarding change of director. | |
| 12/16/08 | R SATO | 0.50 |
| | Reviewed e-mail from Ms. L. Oxley; Prepared e-mail to Ms. Weerasekera; Telephone conferences with Ms. L. Oxley; Telephone conference with Komoda Law Office; Telephone conference with Mr. Kanehyo of LBJ; Internal conference with M. Nishi; Reviewed e-mails from M. Nishi; Prepared memo regarding Corporate Reorganization; Reviewed e-mail from Mr. Kanehyo of LBJ; Prepared e-mail to Y. Mori; Internal conference with Y. Ishihara. | |
| 12/17/08 | Y ISHIHARA | 3.00 |
| | "Re:Japanese SPC corporate housekeeping work" Internal meeting; Reviewing and drafting documents regarding change of directors of 3 YK. | |
| 12/17/08 | M ITO | 8.00 |
| | Correspondence regarding the resignation by Mr. Masuda, LB Finance Japan Inc, the way of notary, and change of directors for 11 SPCs. | |
| 12/17/08 | R KIMURA | 4.00 |
| | re: Japanese SPC corporate housekeeping work Reviewing the documents required for the registration related to change of Directors of 3 YK companies; Researched the status of the Company. | |
| 12/17/08 | Y MORI | 4.00 |
| | (Japan Special Purpose Company corporate housekeeping work) Examined records regarding Special Purpose Company; Meeting with client; E-mail to client regarding registration of change of director. | |
| 12/18/08 | Y ISHIHARA | 5.50 |
| | "Re: Japanese SPC corporate housekeeping work" Internal meeting; Reviewing and drafting documents regarding change of directors of 11 YKs. | |
| 12/18/08 | S ISHIWATA | 0.50 |
| | Visited Minato Legal Affairs Bureau to obtain corporate registrations. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| 12/18/08 | M ITO | 1.00 |
| | Contact to Mr. Hidaka of LBJ, correspondence with the client. | |
| 12/18/08 | R KIMURA | 6.00 |
| | Re: Japanese SPC corporate housekeeping work Prepared and sent the minutes and documents related to change of Directors to obtain the relevant officers signatures of 11 YK companies. | |
| 12/18/08 | Y MORI | 3.00 |
| | (Japan Special Purpose Company corporate housekeeping work) Attention to change of director for II SPCs. | |
| 12/18/08 | R SATO | 0.90 |
| | Reviewed e-mail from Mr. Kanehyo of LBJ; Reviewed e-mail from Ms. L. Oxley; Telephone conference with Mr. Goto of LBJ; Telephone conference with Ms. Oxley; Contacted Komoda Law Office; (Claim management) Reviewed e-mails from M. Nishi. | |
| 12/19/08 | Y ISHIHARA | 0.50 |
| | "Re:Japanese SPC corporate housekeeping work" Internal meeting; Reviewing and drafting documents regarding change of directors of 11 YK. | |
| 12/19/08 | M ITO | 1.50 |
| | Examined the question regarding the corporate seal; Correspondence with Mr. Kato of LBJ. | |
| 12/19/08 | R KIMURA | 3.50 |
| | re: Japanese SPC corporate housekeeping work Translating signature certificate of Messrs. David Maund and Neill Poole into English; Reviewing the documents required for registration related to change of Directors. | |
| 12/19/08 | Y MORI | 0.50 |
| | (Japan Special Purpose Company corporate housekeeping work) Attention to change of director. | |
| 12/19/08 | R SATO | 0.90 |
| | Reviewed e-mail from Ms. L. Oxley; Internal conference with M. Nishi; Internal conference with E. Sedlak; Prepared e-mail to E. Sedlak and Y. Mori; Telephone conference with Komoda, Esq.; Internal conference with M. Ito; Prepared e-mail to Ms. L. Oxley; (Claim management) Conference with Yamauchi, Esq. of Oh-Ebashi, Mr. Hidaka, Ms. L. Oxley, M. Nishi and M. Onogi at LBJ; Reviewed e-mails from M. Onogi; Internal conference with M. Onogi. | |
| 12/20/08 | C T RATHBONE | 8.00 |
| | Translation of TK agreement. | |
| 12/21/08 | C T RATHBONE | 4.00 |
| | Translation of TK agreement. | |
| 12/22/08 | M ITO | 0.50 |
| | Correspondence with LBJ. | |
| 12/22/08 | R KIMURA | 2.80 |
| | re:Japanese SPC corporate housekeeping work Checking the executed documents related to change of Directors of 11 YK companies. | |
| 12/22/08 | C T RATHBONE | 5.50 |
| | Translation of TK agreement. | |
| 12/22/08 | R SATO | 1.40 |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| | Telephone conference with Mr. Y. Tarutani; Prepared e-mail to M. Ito; Prepared e-mail to Mr. T. Jones; Reviewed e-mails from Ms. L. Oxley; Reviewed e-mails from Y. Takatama, M. Onogi, M. Nishi and H. Yoshioka; Reviewed e-mails from A&M; Internal conference with Y. Takatama. | |
| 12/23/08 | M ITO | 1.50 |
| | Attended the meeting with Komoda L/O. | |
| 12/23/08 | R SATO | 1.80 |
| | Reviewed e-mail of Ms. L. Oxley; Conference with M. Komoda, Esq., Mr. Y. Tarutani, Mr. T. Jones and M. Ito. | |
| 12/24/08 | Y ISHIHARA | 3.00 |
| | "Re: Japanese SPC corporate housekeeping work" Internal meeting; Prepare for registration of 10 YK. | |
| 12/24/08 | M ITO | 7.00 |
| | Prepared the chart for 10 SPCs; Internal meeting; Correspondence with Mr. Kaneyama, LBJ; Reported the status to the client; Drafted the Answer to Ms. Lauren's inquiry. | |
| 12/24/08 | R KIMURA | 2.50 |
| | re: Japanese SPC corporate housekeeping work Checked the shareholders' consent related to change of Directors of 11 YK companies; Preparing the documents required for registration related to change of Directors of 11 YK companies. | |
| 12/24/08 | Y MORI | 3.00 |
| | (Japanese Special Purpose Company Corporate Housekeeping work) Attention to claim management; Attention to change of directors and liquidation of Special Purpose Company. | |
| 12/24/08 | R SATO | 1.40 |
| | Internal correspondence with M. Onogi, Y. Takatama and Y. Mori; (SPC matters) Prepared fax to Komoda Law Offices. | |
| 12/24/08 | E W SEDLAK | 0.40 |
| | Review memo re insolvency issues; Memo to Ms Oxley re liquidation of SPC's. | |
| 12/25/08 | S ISHIWATA | 0.50 |
| | Visited Minato Legal Affairs Bureau to obtain corporate registrations. | |
| 12/25/08 | M ITO | 4.00 |
| | Updated the char for 10 SPCs; Commented on the 6 SPCs; Correspondence with LBJ and the client. | |
| 12/25/08 | Y MORI | 1.00 |
| | (Japanese Special Purpose Company Complete Housekeeping work) Attention to change of directors and liquidation. | |
| 12/25/08 | R SATO | 1.50 |
| | Telephone conferences with M. Komoda, Esq.; Reviewed fax from M. Komoda, Esq.; Prepared e-mail to Ms. L. Oxley; Telephone conferences with Mr. Y. Tarutani of Komoda Law Offices; Telephone conference with Mr. Kanehyo of LBJ; Telephone conference with Ms. L. Oxley; (Claim management) Reviewed draft of motions of assessment; Prepared e-mails to M. Onogi. | |
| 12/26/08 | Y ISHIHARA | 1.00 |
| | "Re: Japanese SPC corporate housekeeping work" Internal meeting; Drafting document list of 10 YK. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| 12/26/08 | M ITO | 8.00 |
| | Answered the Ms. Lauren's inquiries; Reviewed the intercompany loan; Updated the status chart; Correspondence with the client, LBJ. | |
| 12/26/08 | R KIMURA | 1.50 |
| | re:Japanese SPC corporate housekeeping work Checked Facility Agreements for a list; Checking the executed documents related to change of Directors of 11 YK companies. | |
| 12/26/08 | Y MORI | 2.00 |
| | (Japanese Special Purpose Company corporate housekeeping work) Attention to liquidation of SPCs; E-mail to Ms. Oxley; Internal conference with M. Ito. | |
| 12/26/08 | M NISHI | 1.00 |
| | Review and reply to Ms LO (A&M)'s e-mail as to Duckhorn YK; Write e-mail to Ms LO (A&M) and review her response as to the claim of LBFJ against SF; Write e-mail to Ms LO(A&M) and Mr Hidaka of the Debtors as to the possibility of other claims newly found; Review and comment on the draft motions; Internal discussion w/SR Esq. on the claim of LBCM against LBJ; review OE's approvals; Check and internal discussion w/MON Esq. for which claims the motion should be filed; Review the motions filed by JD with the court; Update the status chart; Write e-mail to Ms LO/Ms JH (A&M) as to the updated status OE's approvals and JD's motions; Send to Ms LO/Ms JH (A&M) a copy of OE's notice and JD's motions; Revise draft e-mail to KPMG as to LBAP's claim against LBJ ; Revise draft e-mail to Weil as to the necessary company registry and minutes. | |
| 12/26/08 | R SATO | 0.70 |
| | Reviewed e-mails from M. Nishi, M. Onogi and Y. Takatama; Internal conference with M. Nishi; Reviewed fax from Oh-Ebashi; Reviewed e-mail from M. Onogi; Internal conference with M. Onogi; Prepared e-mail to M. Onogi; (SPC matters) Prepared e-mail to Ms. L. Oxley regarding United Capital Inc; Examined e-mails from Ms. L. Oxley; Examined e-mails from Y. Mori. | |
| 12/26/08 | E W SEDLAK | 1.40 |
| | Review memos re claims handling; Memo re registration of entities; Conference with M. Nishi re claims and follow up; Review memo re dissolution; Liquidation and special claims. | |
| 12/27/08 | E W SEDLAK | 0.30 |
| | Review memo re dissolution and liquidation; Memo re procedures; Memo re communication between creditors committee and Japanese debtors counsel. | |
| 12/29/08 | E W SEDLAK | 0.40 |
| | Review memo from Ms Oxley; Memo re loans, demands and claims; Memo re dissolution and liquidation. | |
| 12/30/08 | M ITO | 4.00 |
| | Drafted the answers to Ms. Lauren; Correspondence with the LBJ; | |
| 12/30/08 | Y MORI | 0.80 |
| | (Japanese Special Purpose Company corporate housekeeping work) Attention to change of directors; E-mail to Ms. Oxley regarding Mr. Kanehyo's request for change of director; Attention to dissolution, liquidation and special liquidation of Special Purpose Company. | |
| 12/30/08 | E W SEDLAK | 1.40 |
| | Memo to Ms Oxley re branch issues; Memo re dissolution and liquidation issues; Review memo re LBFJ. | |
| 12/31/08 | E W SEDLAK | 0.80 |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|---------------|
| | Memo to Y. Mori re dissolution, liquidation and related matters; Memo to Ms Oxley re branch. | |
| TOTAL | | 189.50 |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| 01/01/09 | Y MORI | 0.30 |
| | (Japanese Special Purpose Company corporate housekeeping work) Attention to change of directors; E-mail to Ms. Oh regarding the same. | |
| 01/02/09 | E W SEDLAK | 0.40 |
| | Memo re materials re dissolution and liquidation; Memo re registration of change of directors. | |
| 01/02/09 | E W SEDLAK | 0.20 |
| | Review memo re dissolution and liquidation. | |
| 01/05/09 | Y ISHIHARA | 0.50 |
| | "Re: Japanese SPC corporate housekeeping work" Internal meeting; Prepare for registration of 10 YK. | |
| 01/05/09 | M ITO | 9.00 |
| | Examined the certification of signature; Contact to local legal affairs bureau; Researched the condition for registration as foreign company; Examined how to collect the payment; Correspondence with the client. | |
| 01/05/09 | R KIMURA | 3.00 |
| | re: Japanese SPC corporate housekeeping work Researched status of Lehman Brothers entity to prepare the documents required for the registration of change of Directors; Preparing such documents. | |
| 01/05/09 | Y MORI | 1.50 |
| | (Japanese Special Purpose Company corporate housekeeping work) Attention to the change of directors; Attention to Dissolution and Liquidation of Japanese Special Purpose Company; Internal conference with M. Ito regarding the same. | |
| 01/05/09 | R SATO | 0.50 |
| | E-mail correspondence with Ms. S. An regarding; E-mail correspondence with Mr. Goto of Lehman Brothers Japan; E-mail correspondence with Ms. L. Oxley regarding SPC. | |
| 01/05/09 | E W SEDLAK | 1.80 |
| | Review and revise memo re Dissolution, Liquidation, and special liquidation; Review and revise memo; Review memos re branches; Memo re branches and formalities. | |
| 01/06/09 | M ITO | 8.00 |
| | Reviewed the necessary documents for change of director for LBFJ, such as an affidavit signed by Mr. Katsuragi; Examined the Ms. Oxley's inquiries regarding intercompany loan; Report to the client with regard to Mr. Goto's report regarding entity; Reported the LBJ request of reviewing the audit agreement; agreement; Correspondence with the client. | |
| 01/06/09 | R KIMURA | 2.50 |
| | re: Japanese SPC corporate housekeeping work Preparing the documents required for the registration of change of Directors of entity. | |
| 01/06/09 | Y MORI | 0.50 |
| | (Japan Special Purpose Company corporate housekeeping works) Attention to change of directors; | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| | Attention to claim management. | |
| 01/06/09 | E W SEDLAK | 1.00 |
| | Review issues re branch registration; Review issues re demands under loan agreements; Memo to Ms Oxley re demand process; Memo to Ms Oxley re branch matters; Memo re execution by Mr Katsuragi. | |
| 01/07/09 | M ITO | 1.50 |
| | Answered to Ms. Joyce's inquiry; Correspondence with the client; Examined the way of notarization. | |
| 01/07/09 | Y MORI | 0.40 |
| | (Japanese Special Purpose Company corporate housekeeping work) Attention to change of director of Special Purpose Company. | |
| 01/08/09 | Y ISHIHARA | 1.00 |
| | "Re: Japanese SPC corporate housekeeping work" Internal meeting; Prepare for registration of 10 YKs. | |
| 01/08/09 | R KIMURA | 1.30 |
| | re: Japanese SPC corporate housekeeping work Revising the documents required for the registration of change of Directors of entity. | |
| 01/08/09 | R SATO | 0.90 |
| | Teleconference and e-mail correspondence with Mr. M. Goto of Lehman Brothers Japan; Internal correspondence with M. Ito regarding SPC. | |
| 01/09/09 | M ITO | 2.00 |
| | Sent the final version of the affidavit and Power of Attorney to the client; Report the report regarding the invoice from Mr. Goto to the client; Reviewed the translation of certificate of signature; Correspondence with the client. | |
| 01/09/09 | R KIMURA | 1.00 |
| | re: Japanese SPC corporate housekeeping work Translating signature certificate of Messrs. David Maund, Neill Poole and Mr. David Coles into Japanese. | |
| 01/09/09 | Y MORI | 0.50 |
| | (Japan Special Purpose Company housekeeping work) Attention to change of directors; Internal conference with M. Ito regarding the same. | |
| 01/09/09 | R SATO | 0.50 |
| | Reviewed e-mail from Mr. M. Goto of Lehman Brothers Japan regarding SPC; Internal discussion with M. Ito. | |
| 01/13/09 | M ITO | 6.50 |
| | Advice on the qualification of a new director for L..B.C. Y.K.; Attended telephone conference; Updated the status chart for 10 SPCs; Examined the necessity of signature by Mr. Masuda on the documents which LBJ sent; Correspondence with the client. | |
| 01/13/09 | R KIMURA | 6.50 |
| | re:Japanese SPC corporate housekeeping work Preparing to file an application for registration related to change of Directors of 10 YK companies. | |
| 01/13/09 | Y MORI | 1.50 |
| | (Japanese Special Purpose Company Corporate housekeeping work) Attention to change of directors; Telephone conference with client regarding various issuer of Special Purpose Company. | |
| 01/13/09 | R SATO | 1.80 |
| | Teleconference with M. Komoda, Esq.; Reviewed e-mail from Ms. L. Oxley; Teleconference with Ms. L. Oxley, et al., E. Sedlak. Y. Mori and M. Ito regarding Japanese entities; Internal discussion | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| | with E. Sedlak, Y. Mori and M. Ito. | |
| 01/13/09 | E W SEDLAK | 1.70 |
| | Conference call with Lauren Oxley re liquidations of SPCs; Follow-up re liquidations; Memo to Mr. Kaneyama. | |
| 01/14/09 | Y ISHIHARA | 2.00 |
| | "Re: Japanese SPC corporate housekeeping work" Internal meeting; Prepare for registration of 10 YK. | |
| 01/14/09 | S ISHIWATA | 3.00 |
| | (re:Japanese SPC corporate housekeeping work)Reviewed copied registration documents, re:change of directors of 11YK companies. | |
| 01/14/09 | M ITO | 5.00 |
| | Examined the resolution to the circumstance around entity; Correspondence with the client regarding the entity. and the tax accounting agreement etc. | |
| 01/14/09 | R KIMURA | 6.50 |
| | re: Japanese SPC corporate housekeeping work Prepared and filed an application for registration related to change of Directors of 10 YK companies with the Minato branch of the Tokyo Legal Affairs Bureau. | |
| 01/14/09 | Y MORI | 0.30 |
| | (Japanese Special Purpose Company Corporate housekeeping work) Attention to liquidation of Special Purpose Company. | |
| 01/14/09 | R SATO | 1.40 |
| | E-mail correspondence with Ms. L. Oxley; Prepared e-mails to Mr. M. Goto of Lehman Brothers Japan; Teleconference with M. Komoda, Esq.; Internal discussion with M. Ito regarding SPC. | |
| 01/14/09 | E W SEDLAK | 0.50 |
| | Review memo re entities to liquidate; Memo to Mr Kaneyama. | |
| 01/15/09 | M ITO | 4.00 |
| | Updated the status chart; Correspondence with the client. | |
| 01/15/09 | R KIMURA | 2.00 |
| | re: Japanese SPC corporate housekeeping work Prepared pdf files of receipt of the application form of registration related to change of Directors of 10 YK companies etc.; Arranging file records related to the same. | |
| 01/15/09 | Y MORI | 0.40 |
| | (Japan Special Purpose Company Corporate housekeeping work) Attention to change of directors; Examined records regarding the same. | |
| 01/15/09 | R SATO | 1.10 |
| | E-mail correspondence with Ms. L. Oxley; Contacted M. Komoda, Esq.; Prepared e-mail to Mr. M. Goto of Lehman Brothers Japan; Internal correspondence with E. Sedlak and Y. Mori regarding SPC. | |
| 01/16/09 | M ITO | 4.00 |
| | Checked the original files such as latest AOI; Confirmation of annual shareholders meeting; Correspondence with the client. | |
| 01/16/09 | R KIMURA | 2.50 |
| | re:Japanese SPC corporate housekeeping work Researched the status of the Articles of Incorporation of 10 YK companies; Arranging file records related to the same. | |
| 01/16/09 | Y MORI | 0.70 |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| | (Japanese Special Purpose Company Corporate housekeeping work) Internal conference with R. Sato; Attention to liquidation of SPCs. | |
| 01/16/09 | R SATO | 0.80 |
| | E-mail correspondence with Messrs. M. Kanehyo and M. Goto of Lehman Brothers Japan; Contacted M. Komoda, Esq.; Prepared e-mail to Ms. L. Oxley; Internal discussion with M. Ito regarding SPC. | |
| 01/16/09 | E W SEDLAK | 0.50 |
| | Review materials re Komoda meetings; Review memo from Mr Kaneyama. | |
| 01/19/09 | S ISHIWATA | 2.00 |
| | (re: Japanese SPC corporate housekeeping work)Filing, re:change of directors of 11YK companies | |
| 01/19/09 | M ITO | 6.00 |
| | Checked the conditions for director of LBC and punishment; Drafted the correspondence; Answered the inquiries regarding security rights; Answered the inquires from Mr. Kaneyama. | |
| 01/19/09 | R KIMURA | 2.00 |
| | re: Japanese SPC corporate housekeeping work Prepared pdf files of Articles of Incorporation of 11 YK companies etc.; Arranging file records related to change of Directors of 10 YK companies. | |
| 01/19/09 | Y MORI | 0.50 |
| | (Japanese Special Purpose Company Corporate housekeeping work) Attention to meeting with Mr. Romoda; Internal conference with M. Ito regarding Shareholder and liquidation. | |
| 01/19/09 | R SATO | 0.90 |
| | E-mail correspondence with Mr. D. Maund, Messrs. Kanehyo and Goto, M. Komoda, Esq.; Internal discussion with E. Sedlak regarding SPC; Reviewed draft e-mail of M. Ito regarding regulation; Examined e-mail from Mr. D. Maund regarding treatment of claim; Internal correspondence with M. Nishi and Y. Takatama regarding the same. | |
| 01/19/09 | E W SEDLAK | 1.2 |
| | Memo re SPC matters, review memo from Mr Powell; Preparation for meeting with Komoda office; Prepare materials fro A&M; Review analysis of claims; Memo to Mr. Kaneyama; Memo to Ms Oxley; Additional memo to Mr. Kaneyama. | |
| 01/20/09 | Y ISHIHARA | 8.50 |
| | Re:Japanese SPC corporate housekeeping work (Internal meeting; Drafting documents regarding Annual Shareholders Meeting of 10 YK). | |
| 01/20/09 | M ITO | 8.00 |
| | Attended meeting with Komoda and LBJ; Examined the necessity of payment to the accounting firm; Correspondence with the client; Updated the status chart; Examined the liquidation of 20 companies; Reviewed the shareholders meeting for 10 SPCs. | |
| 01/20/09 | Y MORI | 0.4 |
| | (Japanese Special Purpose Company Corporate Housekeeping work) Attention to claim management; Attention to liquidation. | |
| 01/20/09 | R SATO | 2.80 |
| | Prepared and conference with M. Komoda, Esq., Mr. D. Maund, et al., E. Sedlak and M. Ito regarding SPC; Reviewed e-mails from Ms. L. Oxley, etc.; Internal discussion with M. Ito. | |
| 01/20/09 | E W SEDLAK | 3.10 |
| | Meeting with A&M, LBJ and Komoda, Esq. et al; Prepare follow up materials; Memo to R. Sato; Review memo from Mr Kaneyama re liquidations; Memo to Mr Kaneyama. | |
| 01/21/09 | Y ISHIHARA | 5.00 |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| | "Re: Japanese SPC corporate housekeeping work" Internal meeting; Drafting documents regarding Annual Shareholders Meeting of 10 YK. | |
| 01/21/09 | S ISHIWATA | 0.80 |
| | (re: Japanese SPC corporate housekeeping work) Visited Minato Legal Affairs Bureau to obtain corporate registrations and seal certificates, re: change of directors of 11 YK companies. | |
| 01/21/09 | S ISHIWATA | 1.20 |
| | (re: Japanese SPC corporate housekeeping work) Filing, re: change of directors of 11 YK companies. | |
| 01/21/09 | M ITO | 8.00 |
| | Reviewed the shareholders meeting for 10 SPCs; Correspondence with Mr. Kaneyama, LBJ; Arrangement of translation. | |
| 01/21/09 | R KIMURA | 3.00 |
| | re: Japanese SPC corporate housekeeping work Prepared to obtain the certified copy of registration record and seal certificate which reflect the change of Directors of 10 YK companies; Arranged file records related to the same; Researching the companies' status which need to hold ordinary general meeting of shareholders. | |
| 01/21/09 | Y MORI | 0.30 |
| | (Japanese Special Purpose Company Corporate Housekeeping work) Examined records. | |
| 01/21/09 | S D POWELL | 0.70 |
| | Email to Eric Sedlak re Tokyo issues; reviewing email in reply from Eric Sedlak; reviewing email in from Pamela Tibbetts re Tokyo issues. | |
| 01/21/09 | E W SEDLAK | 2.60 |
| | Review memo re Komoda law office issues; Review issues re liquidations; Memo re liquidations; Memo to Mr Kaneyama; Memo to Ms Oxley; Memo re translation. | |
| 01/21/09 | Y ISHIHARA | 3.00 |
| | Re: Japanese SPC corporate housekeeping work (Internal meeting; Drafting documents regarding Annual Shareholders Meeting of 10 YK and Change of Directors of 6 YK). | |
| 01/22/09 | S ISHIWATA | 1.50 |
| | (re: Japanese SPC corporate housekeeping work) Preparation for annual shareholder's meeting. | |
| 01/22/09 | M ITO | 10.00 |
| | Attended the meeting with Mr. Kaneyama; Correspondence with the client; Internal meeting; Advice on a representative director and representative in Japan; Report timing of shareholders meeting to the client; Drafted the necessary documents for change of director of LBC etc. | |
| 01/22/09 | R KIMURA | 4.00 |
| | re: Japanese SPC corporate housekeeping work Internal meeting with MI and yoi about procedures re ordinary general meeting of shareholders of 48 YK companies and change of Directors of 5 YK companies; Preparing the documents required for procedures related to the same. | |
| 01/22/09 | Y MORI | 1.00 |
| | (Japanese Special Purpose Company Corporate Housekeeping work) Examined records regarding change of directors; Internal conference with M. Ito regarding the same. | |
| 01/22/09 | S D POWELL | 0.30 |
| | Reviewing email in from David Maund; receiving and considering email in from Pamela Tibbetts re Tokyo issues; reviewing 2nd email in re this from Pamela Tibbetts. | |
| 01/22/09 | C T RATHBONE | 3.00 |
| | Translation of collection services agreement with Komoda. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| 01/22/09 | R SATO | 3.50 |
| | Conference with Mr. Kaneyama, Ms. L. Oxley, E. Sedlak and M. Ito; Reviewed e-mail from Mr. D. Maund; Teleconference with Ms. L. Oxley; Teleconference with Mr. S. An; Internal discussion with E. Sedlak, Y. Mori and M. Ito regarding SPC; Reviewed e-mail from Ms. L. Oxley; Internal correspondence with E. Sedlak and M. Onogi. | |
| 01/22/09 | E W SEDLAK | 5.10 |
| | Meeting with Mr. Kaneyama re liquidations and other matters with Ms Oxley; Follow-up conference re liquidations and other SPC matters; Review memo re Komoda law office; Review memo re liquidations; Memo to Mr Barr and Mr Powell; Prepare materials re establishment of Japan subsidiary, employment agreement, immigration matters; Review advice re representative director; Memo to Sung An; Review and revise table re TK agreement. | |
| 01/23/09 | Y ISHIHARA | 4.00 |
| | Re: Japanese SPC corporate housekeeping work (Internal meeting; Drafting and reviewing documents regarding Change of Directors of 3YK; Drafting documents regarding Change of Representative internal work Japan of entity). | |
| 01/23/09 | S ISHIWATA | 1.00 |
| | (re: Japanese SPC corporate housekeeping work)Preparation for annual shareholder's meeting. | |
| 01/23/09 | M ITO | 8.00 |
| | Translation of the check list; Revised the draft of change of directors; Checked the AOIs of the companies being liquidated; Correspondence; Telephoned with Mr. Sung. | |
| 01/23/09 | R KIMURA | 7.50 |
| | re: Japanese SPC corporate housekeeping work Reviewed and revised the minutes and documents related to change of Directors of 3 YK companies; Researched the status of the Articles of Incorporation and made their pdf files of 20 YK companies for dissolution procedure; Preparing the documents required for registration related to change of Representative in Japan of entity. | |
| 01/23/09 | Y MORI | 3.30 |
| | (Japanese Special Purpose Company Corporate Housekeeping work) Meeting with client and LBJ regarding disposal of Special Purpose Company's assets and repayment to SF; Internal conference with R. Sato regarding status of work; Examined records. | |
| 01/23/09 | M NISHI | 1.50 |
| | Internal discussion w/YT Esq. on the possible scheme of restricted stock awards; Attend the meeting with and report to current status of claims handling to Sato Esq., Mori Esq., Sedlak Esq. | |
| 01/23/09 | C T RATHBONE | 2.50 |
| | Translation of collection services agreement with Komoda. | |
| 01/23/09 | R SATO | 1.20 |
| | Reviewed TK Agreements; Internal correspondence with M. Onogi; Teleconference with Ms. L. Oxley, et al.; Internal discussion with E. Sedlak, Y. Mori, M. Nishi, M. Onogi and M. Ito regarding SPC and claim management. | |
| 01/23/09 | E W SEDLAK | 6.20 |
| | Telephone conference with Ms. Oxley re liquidations; TK structures and related matters; Follow-up with R. Sato; Review labor issues with R. Sato; Review immigration issues with Ms Noda; Lehman Team Internal meeting; Review and revise TK table; Review TK issues; Memo to M. Onogi re TK issues; Review memo re change of directors, role of representative director; Review and revise memo re Tokyo issues; Memo to M. Ito re funding request, status of liquidations; Memo to M. Ito re liquidation matters. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| 01/24/09 | E W SEDLAK | 0.60 |
| | Memo to Ms Oxley re funding request; Review TK summary; Memo to M. Onogi. | |
| 01/25/09 | E W SEDLAK | 0.30 |
| | Memo re TK summary. | |
| 01/26/09 | M ITO | 5.00 |
| | Reviewed the translation of Master Collection Services Entrustment Agreement with Komoda L/O; Reviewed the draft of affidavit of entity; Sent to the client the necessary documents for change of representative in Japan of entity; Correspondence with the client, LBJ. | |
| 01/26/09 | R KIMURA | 8.00 |
| | re: Japanese SPC corporate housekeeping work Reviewed and revised the documents required for the registration related to change of Representative in Japan of entity; Preparing the minutes and documents related to the registration of appointment of Directors of 8 YK companies. | |
| 01/26/09 | Y MORI | 0.30 |
| | (Japanese Special Purpose Company Corporate Housekeeping work) Examined records. | |
| 01/26/09 | M ONOGI | 8.00 |
| | Revised a chart with respect to TK agreements; Researched regarding TK; Reviewed materials with respect to Stock Awards; Reviewed correspondence. | |
| 01/26/09 | S D POWELL | 0.10 |
| | Reviewing email in from Craig Potts. | |
| 01/26/09 | C T RATHBONE | 0.50 |
| | Translation for summary of TK provisions. | |
| 01/26/09 | E W SEDLAK | 1.10 |
| | Review memo re Komoda law Office; Review memo re visa requirements; Review additional memos; Memo re TK agreement. | |
| 01/27/09 | Y ISHIHARA | 2.50 |
| | Re:Japanese SPC corporate housekeeping work (Internal meeting; Drafting documents regarding Annual Shareholders Meeting and Change of directors of 8 YK). | |
| 01/27/09 | M ITO | 3.50 |
| | Prepared and sent to the client the necessary documents for change of directors of entities; Sent the translation of Master Collection Services Entrustment Agreement with Komoda L/O; Correspondence with LBJ and Mr. Kaneyama and the client. | |
| 01/27/09 | R KIMURA | 6.00 |
| | re: Japanese SPC corporate housekeeping work Preparing the minutes and documents related to the registration of appointment of Directors of 8 YK companies; Preparing the minutes and documents related to the registration of appointment of Directors of entity. | |
| 01/27/09 | Y MORI | 1.00 |
| | (Japanese Special Purpose Company Corporate Housekeeping work) Examined records; Telephone conference with Mr. Goto regarding Corporate Seal; E-mail to Ms. Levien regarding Corporate Seal. | |
| 01/27/09 | M ONOGI | 4.20 |
| | Revised a chart with respect to TK agreements; Reviewed related materials; Reviewed correspondence. | |
| 01/27/09 | S D POWELL | 0.20 |
| | Reviewing 2 emails in from Tokyo office. | |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| 01/27/09 | E W SEDLAK | 0.6 |
| | Review memo re TK agreement; Memo re TK agreement; Review memos re directors; Review memo re claims. | |
| 01/28/09 | Y ISHIHARA | 3.00 |
| | Re: Japanese SPC corporate housekeeping work (Internal meeting; Drafting documents regarding Annual Shareholders Meeting and Change of directors of 8 YK; Drafting documents regarding Annual Shareholders Meeting and Change of directors of 1 KK). | |
| 01/28/09 | M ITO | 8.50 |
| | Reviewed the necessary document for change of directors of 8 YKs; Drafted the timeline for liquidation; Correspondence with LBJ and clients; Amended the affidavit for entity in accordance with instruction by U.K. embassy. | |
| 01/28/09 | R KIMURA | 7.50 |
| | re: Japanese SPC corporate housekeeping work Preparing the minutes and documents related to the registration of appointment of Directors of 8 YK companies; Preparing the minutes and documents related to the registration of appointment of Directors of entity. | |
| 01/28/09 | E W SEDLAK | 3.10 |
| | Memo re TK agreements; Memos re creditors committee call; Memo re translations; Memo re agreements with Sunrise; Memo re claims; Conference with R. Sato; Memo to Mr Ito; Review issues re security agreements; Provisions and ability to challenge. | |
| 01/29/09 | Y ISHIHARA | 4.00 |
| | Re: Japanese SPC corporate housekeeping work (Internal meeting; Drafting documents regarding Annual Shareholders Meeting and Change of directors of 8 YK; Drafting documents regarding Annual Shareholders Meeting and Change of directors of 1 KK). | |
| 01/29/09 | M ITO | 4.50 |
| | Correspondence with the client; Sent to the client and LBJ the documents for change of directors; Examined the procedure for change of directors of Merchants Real Estate. | |
| 01/29/09 | R KIMURA | 4.00 |
| | re: Japanese SPC corporate housekeeping work Preparing the minutes and documents related to the registration of appointment of Directors of 8 YK companies; Reviewed the minutes and documents related to the registration of appointment of Directors of entity. | |
| 01/29/09 | Y MORI | 0.50 |
| | (Japanese Special Purpose Company Corporate Housekeeping work) Examined records; Attention to TK Agreement. | |
| 01/29/09 | M ONOGI | 9.80 |
| | Researched regarding TK agreements; Reviewed lien agreements; Prepared a chart; Examined related laws; Reviewed correspondence. | |
| 01/29/09 | E W SEDLAK | 3.00 |
| | Preparation for call with creditors committee; Conference call with US creditors committee; Preparation of materials; Review of confidentiality issues; Conference with R. Sato re confidentiality issues; Memo re TK issues; Review issues re Mr. Kaneyama; Review issues re directors; Review memo from Mr Kaneyama; Memo to Mr Kaneyama; Review and revise responses to questions on TK arrangements; Memo re director arrangements. | |
| 01/29/09 | Y YAMADA | 1.20 |
| | Attention to Inquiries regarding TK Agreements from E. Sedlak. | |
| 01/30/09 | Y ISHIHARA | 1.00 |

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|---------------|
| | Re: Japanese SPC corporate housekeeping work (Internal meeting; Drafting documents regarding Annual Shareholders Meeting and Change of directors of 8 YK; Drafting documents regarding Annual Shareholders Meeting and Change of directors of 1 KK). | |
| 01/30/09 | M ITO | 6.50 |
| | Prepare the draft of the confidentiality agreement with translator company; Reviewed the necessary documents for change of director of Merchants Real Estate; Amended the timeline for liquidation; Reviewed the TK agreement between Michigan and Sunrise; Correspondence with the client, Kaneyama, LBJ. | |
| 01/30/09 | R KIMURA | 4.00 |
| | re: Japanese SPC corporate housekeeping work Drafting the business reports of 8 YK companies and auditor's reports of entity; Researching the procedure of dissolution and liquidation; Researching the status of the 20 YK companies for dissolution procedure. | |
| 01/30/09 | C T RATHBONE | 1.00 |
| | Translation of agreement between Sunrise and entity. | |
| 01/30/09 | E W SEDLAK | 3.10 |
| | Telephone with Mr Horowitz re confidentiality issues; Review Japanese law confidentiality issues with R. Sato; Telephone re treat/model law cooperation; Review issues re cooperation, assistance and ancillary matter; Review TK issues; Review collateral security issues; Review and revise memo re collateral security matters; Memo re liquidations; Review list of court documents; Review memo from Mr Kaneyama; Review and revise time line for liquidation. | |
| 01/31/09 | M ITO | 1.50 |
| | Correspondence with the clients. | |
| TOTAL | | 321.60 |

(F) San Francisco

Detailed Time Entries of
San Francisco Jones Day Professionals

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TIMEKEEPER DETAIL SCHEDULE

| | <i>Hours</i> | <i>Rate</i> | <i>Amount</i> |
|----------------|---------------|-------------|-------------------|
| PARTNER | | | |
| P J BENVENUTTI | 78.20 | 745.00 | 58,259.00 |
| P J BENVENUTTI | 53.90 | 775.00 | 41,772.50 |
| COUNSEL | | | |
| P J CROSBY IV | 241.50 | 565.00 | 136,447.50 |
| ASSOCIATE | | | |
| M H CORREA | 2.00 | 525.00 | 1,050.00 |
| C C EGAN | 42.40 | 325.00 | 13,780.00 |
| A M JUREWICZ | 2.30 | 250.00 | 575.00 |
| PARALEGAL | | | |
| M B STONE | 130.60 | 275.00 | 35,915.00 |
| TOTAL | 550.90 | USD | 287,799.00 |

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SERVICES DETAIL SCHEDULE

| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| 10/20/08 | P J CROSBY IV | 3.90 |
| | Prepare motion to shorten time for hearing on motion to file supplemental briefs in opposition to JK sanctions motion (3.9). | |
| 10/28/08 | P J BENVENUTTI | 0.50 |
| | E-mails with JK counsel, Mr. Kaufman re scheduling meet and confer session re scheduling order (.20); review revised scheduling order draft (.30). | |
| 10/28/08 | M B STONE | 1.30 |
| | Arrange for transcript payment to Palmer Reporting (0.3); retrieve documents for attorneys (1.0). | |
| 10/29/08 | P J BENVENUTTI | 1.90 |
| | Review revised draft of scheduling order (.60); conference call with JK counsel, telephone discussions with co-counsel re same (1.20); e-mails re same (.10). | |
| 10/29/08 | M B STONE | 0.80 |
| | Retrieve documents for Mr. Crosby. | |
| 10/30/08 | P J BENVENUTTI | 0.20 |
| | E-mails re scheduling order (.20). | |
| 10/31/08 | P J BENVENUTTI | 0.60 |
| | E-mails with Mr. Kaufman re revisions to scheduling order (.20); conference call re same (.40). | |
| 11/03/08 | P J BENVENUTTI | 1.90 |
| | E-mails with Mr. Kaufman, JK counsel re revised scheduling order (.30); review and revise draft order (.40); telephone with Mr. Kaufman re same (.70); review JK opposition to motion to supplement the record re JK sanctions motion (.40); transmittal to client, Mr. Kaufman re same (.10). | |
| 11/04/08 | P J BENVENUTTI | 0.70 |
| | E-mails with Mr. Kaufman re sanctions motion, scheduling order (.20); e-mails with JK counsel re scheduling order (.30); review long status report to client, response (.20). | |
| 11/04/08 | M B STONE | 1.20 |
| | Retrieve documents for attorneys. | |
| 11/05/08 | P J BENVENUTTI | 0.60 |
| | Telephone with Messrs. Kaufman and Gordon re discovery : (.40); review and revise scheduling order (.20). | |
| 11/05/08 | M B STONE | 1.30 |
| | Assist in preparation of, upload and serve proposed scheduling order. | |
| 11/06/08 | P J BENVENUTTI | 0.20 |
| | E-mails with JK counsel, co-counsel re corrections to scheduling order. | |
| 11/06/08 | P J CROSBY IV | 0.30 |
| | Correspondence regarding error in proposed scheduling order submitted to Court (.1); telephone with Court clerk regarding same (2). | |
| 11/07/08 | P J BENVENUTTI | 1.80 |
| | E-mails with JK counsel, co-counsel re scheduling order, discovery, settlement (.40); telephone with Mr. Kaufman re same, developments re possible settlement (.50); confer with Mr. Crosby and paralegal re compile valuation documents (.40); telephone with JK counsel re revision to scheduling order (.10); review revised scheduling order (.30); confer with paralegal re filing same (.10). | |

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| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|--|--------------|
| 11/25/08 | P J CROSBY IV | 3.30 |
| | Correspondence regarding discovery issues (.3); review JK Fourth Document Request to Lehman (.3); meeting regarding proposed responses to discovery requests and compilation of valuation documents for expert witness review (.3); research regarding same (2.4). | |
| 11/26/08 | P J BENVENUTTI | 0.70 |
| | Review, respond to e-mail from Ms. Debska re finalizing valuation assignment (.10); e-mails with Mr. Kaufman re scope of valuation expert assignment & testimony, revised scheduling order (.20); review e-mails with Mr. Olshan re same (.10); telephone with Mr. Kaufman re discovery issues (.20); review e-mails with JK counsel re discovery issues (.10). | |
| 11/29/08 | P J BENVENUTTI | 0.10 |
| | E-mail to valuation expert re arranging call. | |
| 11/30/08 | P J BENVENUTTI | 0.90 |
| | Review and revise agreed scheduling order per court's 11-25 ruling, and transmittal e-mail to Mr. Kaufman re same. | |
| 12/01/08 | P J BENVENUTTI | 1.10 |
| | E-mails with valuation expert re arranging call (.10); telephone discussions with Mr. Kaufman re revisions to scheduling order, discovery issues (.80); review e-mails re same (.20). | |
| 12/01/08 | P J CROSBY IV | 0.30 |
| | Review correspondence regarding discovery issues. | |
| 12/02/08 | P J BENVENUTTI | 1.40 |
| | Telephone with Mr. Kaufman re discovery issues and strategy, identification of witnesses (.80); review e-mails re same (.10); confer with Mr. Crosby re leases, valuation documents, possible discovery request to JK (.20); prepare for phone call with valuation expert (.30). | |
| 12/02/08 | P J CROSBY IV | 0.30 |
| | Review correspondence regarding discovery issues. | |
| 12/03/08 | P J BENVENUTTI | 1.80 |
| | Prepare for and telephone with valuation expert re finalizing engagement terms, scope of engagement, timing and required information (.70); e-mails with Mr. Olshan re expert retention (.20); telephone with Messrs. Kaufman and Gordon re document production, related discovery issues (.40); confer with Mr. Crosby re same (.10); review e-mails re discovery issues (.10); revise scheduling order and transmittal e-mail to Mr. Kaufman re same (.30). | |
| 12/03/08 | M B STONE | 1.20 |
| | Retrieve documents for attorneys. | |
| 12/04/08 | P J BENVENUTTI | 2.70 |
| | E-mails re discovery (.10); e-mails re arrange call with co-counsel (.10); e-mails with Austrian counsel re status of RZB examinations (.20); e-mail from JK counsel re abandonment of RZB examination (.10); e-mails, telephone with Mr. Kaufman and Mr. Olshan re case status, direction, budget (.40); conference calls with co-counsel re same, strategy, discovery (1.50); confer with Mr. Crosby re same (.20); e-mails re revised scheduling order (.10). | |
| 12/04/08 | P J CROSBY IV | 4.90 |
| | Review materials for conference call (.3); conference call regarding status and strategy issues and assigned task lists (1.4); prepare request for production of documents to Kontrabecki (2.1); correspondence regarding same (.3); review and revise proposed response to identity of witnesses who have knowledge (.2); correspondence regarding same (.2); research regarding outline of proposed supplemental brief in support of motion for partial summary judgment (.4). | |

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| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|--|------------------------|--------------|
| 11/07/08 | P J CROSBY IV | 3.40 |
| Review correspondence regarding discovery issues (.2); conference regarding collection of documents for expert valuation and appraisal reports (.6); research regarding same (1.2); e-mail to Polish counsel regarding same (.4); review JK latest document requests (.4); meeting regarding proposed responses to discovery requests (.6). | | |
| 11/07/08 | M B STONE | 2.40 |
| Assist in preparation of, upload and serve revised scheduling order (1.2); download, store and route transcript to team members (0.4); retrieve documents for attorneys (0.8). | | |
| 11/10/08 | P J BENVENUTTI | 0.90 |
| Review calendar of pre-trial deadlines, and e-mail to secretary re same (.20); review and revise engagement letter with valuation expert (.30); e-mail to valuation expert re schedule (.20); review e-mails re compilation of information for valuation expert (.20). | | |
| 11/10/08 | P J CROSBY IV | 1.40 |
| Review correspondence regarding discovery issues (.2); meeting regarding collection of documents for expert valuation and appraisal reports (.4); telephone with Atlanta counsel regarding same (.4); telephone with Polish counsel regarding same (.4). | | |
| 11/10/08 | M B STONE | 1.60 |
| Review, revise, upload and serve proposed scheduling order. | | |
| 11/11/08 | P J BENVENUTTI | 1.20 |
| E-mails re discovery, scheduling order (.20); e-mails with valuation expert (.20); telephone with Mr. Kaufman re scheduling order, settlement overture (.40); e-mails re same, telephone with Mr. Olshan re same, approach (.40). | | |
| 11/11/08 | M B STONE | 0.60 |
| Retrieve documents for attorneys. | | |
| 11/12/08 | P J BENVENUTTI | 1.50 |
| Lehman - Kontrabecki: E-mails with valuation expert re arrange call (.10); prepare for and telephone with valuation expert re scope and timing of work (.50); telephone with Mr. Kaufman re scheduling issues re valuation expert (.10), telephone with Mr. Olshan re same (.10); telephone calls with JK counsel re same, including voicemails (.20); review JK document requests (.10); telephone with Mr. Kaufman re same (.20); e-mails re same (.20). | | |
| 11/12/08 | P J CROSBY IV | 1.30 |
| Review JK Fourth Document Request to Lehman and correspondence regarding related discovery issues (.8); telephone with Polish counsel regarding request for documents for valuation expert and related issues (5). | | |
| 11/14/08 | P J BENVENUTTI | 0.50 |
| Review e-mails re settlement discussions (.10); telephone with Mr. Kaufman re same, next steps, approach re scheduling order (.40). | | |
| 11/14/08 | M B STONE | 1.00 |
| Retrieve documents for attorneys. | | |
| 11/15/08 | P J BENVENUTTI | 0.30 |
| Review e-mails re settlement discussions (.10); review scheduling order (.20). | | |
| 11/16/08 | P J BENVENUTTI | 1.50 |
| Review scheduling order and draft letter brief to court re modification of deadline for submission of valuation reports (1.30); transmittal to Mr. Kaufman (.10); e-mail to valuation expert re same (.10). | | |

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|------------------------|--|--------------|
| 11/17/08 | P J BENVENUTTI E-mails from JK counsel re discovery matters. | 0.20 |
| 11/17/08 | P J CROSBY IV Correspondence with Polish counsel regarding compilation of Polish property lease materials for delivery to valuation expert (.2); meeting regarding compilation of valuation documents (.2). | 0.40 |
| 11/18/08 | P J BENVENUTTI Review e-mails re discovery issues (.10); review and revise draft letter to court re scheduling deadline re valuation expert (.40); telephone with Mr. Kaufman re same (.50); review, revise e-mails re discovery matters, settlement, case management (.30); review court calendar and telephone calls to court, JK counsel re scheduling telephone hearing re scheduling deadline (.20). | 1.50 |
| 11/18/08 | M B STONE Download Kontrabecki production to electronic database (1.1); prepare and overnight CD re same to McKenna law firm (0.4). | 1.50 |
| 11/19/08 | P J BENVENUTTI Telephone calls with court's clerk re scheduling telephone hearing (.20); e-mails, voicemail with JK counsel re same (.30); e-mails re discovery matters, settlement (.20); telephone with Mr. Kaufman re same, approach re JK refusal to agree to telephonic hearing re valuation report deadline (.20); review, revise and finalize letter to court re request for modification of deadline re exchange of valuation expert reports (.40). | 1.30 |
| 11/19/08 | M B STONE Assist in preparation of and serve letter from P Benvenutti to Judge Montali. | 1.20 |
| 11/20/08 | P J BENVENUTTI E-mails re procedure re hearing on request to modify deadline for exchange of valuation reports. | 0.20 |
| 11/20/08 | M B STONE Retrieve documents for attorneys. | 0.70 |
| 11/21/08 | P J BENVENUTTI Review letter from JK counsel opposing extension of deadline for serving valuation reports (.20); e-mail to Mr. Olshan re same (.10). | 0.30 |
| 11/21/08 | M B STONE Review Kontrabecki discovery documents. | 1.00 |
| 11/23/08 | P J BENVENUTTI Telephone with Mr. Kaufman re response to JK opposition re request to modify discovery schedule, prepare for same (.50) | 0.50 |
| 11/24/08 | P J BENVENUTTI Draft and finalize letter to court requesting opportunity to respond re JK opposition to request to modify valuation report deadline, and attend to filing and service (.40); telephone with court clerk re scheduling telephone hearing, and e-mails with Mr. Kaufman re same (.10). | 0.50 |
| 11/24/08 | M B STONE Assist in preparation of, file and serve letters from P Benvenutti to Judge Montali. | 1.40 |
| 11/25/08 | P J BENVENUTTI Prepare for and participate in telephone hearing re modification of scheduling order (.90); pre- and post-hearing telephone discussions with Mr. Kaufman re same (.30); e-mails, confer with Mr. Crosby, paralegal re response to JK's document request (.50); e-mail to valuation expert re modified deadline (.20). | 1.90 |

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| 12/04/08 | M B STONE | 4.20 |
| | Review Lehman bankruptcy case docket re claims bar date (0.3); draft discovery pleading for Mr. Crosby (2.5); prepare documents for production; conference with vendor re same (1.4). | |
| 12/05/08 | P J BENVENUTTI | 2.80 |
| | Conference call with co-counsel re discovery and trial preparation (.70); telephone with Mr. Kaufman re budget, strategy (.40); review 2007 strategy memo (.40); review and revise draft e-mail to JK counsel re discovery (.10); review JK counsel e-mails re discovery (.10); e-mails with Weil attorney re retention of expert witness (.10); internal e-mails re retention, authority to retain and compensate experts (.40); review and revise additional documents requests to JK, and confer with Mr. Crosby re same, response to JK document requests (.50); follow-up with paralegal re service of document requests (.10). | |
| 12/05/08 | P J CROSBY IV | 4.90 |
| | Prepare request for production of documents to Kontrabecki (1.0); arrange service (.1); research regarding responses to JK fourth Document requests (1.1); memo regarding same (.1); research regarding RZB discovery issues (1.0); correspondence regarding same (.1); research regarding outline of proposed supplemental brief in support of motion for partial summary judgment (1.1); research regarding Lehman claims bar date; correspondence regarding task list and deadline issues (.4). | |
| 12/05/08 | M B STONE | 3.50 |
| | Review docket re claims bar date and related local rules (0.5); retrieve documents for attorneys (0.8); assist in preparation of and serve request for production (2.2). | |
| 12/06/08 | P J BENVENUTTI | 3.10 |
| | Revise scheduling order, and transmittal to JK counsel re same (.60); e-mail to client re inquiry re JK (.10); review and revise draft Kaufman e-mail to JK counsel re various discovery matters (.20); revise valuation expert engagement letter, and transmittal e-mail re same (.60); review 2007 legal analysis of litigation (.40); prepare litigation budget (1.20). | |
| 12/07/08 | P J BENVENUTTI | 3.60 |
| | Review documents re PK 2003 interrogation for response to JK document request (1.50); telephone with Mr. Kaufman re budget, approach to case and staffing, strategy (1.80); e-mail to Mr. Kaufman re same (.30). | |
| 12/08/08 | P J BENVENUTTI | 1.20 |
| | Review and revise draft e-mail to Mr. Olshan re budget (.10); telephone with Mr. Kaufman re same (.10); e-mail to Mr. Crosby re discovery tasks, motion for PSJ (.10); follow-up e-mails re budget (.20); confer with Mr. Crosby re motion for PSJ, discovery (.40); e-mails with co-counsel re witness identification (.30). | |
| 12/08/08 | P J CROSBY IV | 6.70 |
| | Meeting regarding production of Kukulka Police investigation documents and attorney client privilege issues (.6); e-mail to Polish counsel regarding same (.3); research regarding outline of proposed supplemental brief in support of motion for partial summary judgment (4.0); meeting regarding same (.7); correspondence regarding JK document production and related outstanding discovery issues (.4); transmittal letter to opposing counsel regarding Lehman document production (.3); review memo to client regarding strategy and budget issues (.2); review correspondence regarding JK abandonment of proposed RZB discovery and related issues (.2). | |
| 12/08/08 | M B STONE | 2.60 |
| | Review and respond to e-mails re Oliner document production (0.5); arrange for payment of transcript to court reporter (0.6); retrieve documents for attorneys (1.5). | |
| 12/09/08 | P J BENVENUTTI | 0.30 |
| | Review and revise draft e-mails to JK counsel re discovery and trial scheduling issues, and e-mails with co-counsel re same. | |

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|---|------------------------|--------------|
| 12/09/08 | P J CROSBY IV | 7.60 |
| Memo regarding strategy and outline of proposed supplemental brief in support of motion for partial summary judgment (6.1); research regarding same (1.5). | | |
| 12/09/08 | M B STONE | 4.10 |
| Retrieve documents for attorneys (1.1); retrieve Belway documents from Duane Morris firm (2.7); review and respond to e-mails re same (0.3). | | |
| 12/10/08 | P J BENVENUTTI | 0.80 |
| E-mails re discovery matters (.30); confer with Mr. Crosby re renewed motion for partial summary judgment, information for valuation expert (.20); review e-mail from Mr. Crosby re same (.20); review e-mail from valuation expert and retention agreement (.10). | | |
| 12/10/08 | P J CROSBY IV | 5.60 |
| Memo regarding strategy and outline of proposed supplemental brief in support of motion for partial summary judgment (4.3); research regarding same (1.3). | | |
| 12/10/08 | M B STONE | 3.20 |
| Retrieve electronic and hard copy documents for Mr. Crosby (0.4); review valuation documents for production (2.8). | | |
| 12/11/08 | P J BENVENUTTI | 1.80 |
| E-mails with Weil Gotshal confirming procedure for retention and payment of forensic experts (.30); e-mails to, confer with Mr. Crosby re assemble information for valuation expert (.30); e-mails re enlisting trustee's assistance re discovery (.20); telephone with Ms. Chandler, confer with Mr. Crosby re same (.30); telephone with trustee re same (.10); e-mails with JK counsel re completing, submitting amended scheduling order (.20); review and revise draft response to document request (.40). | | |
| 12/11/08 | P J CROSBY IV | 6.60 |
| Memo regarding strategy and outline of proposed supplemental brief in support of motion for partial summary judgment (5.3); research regarding same (1.3). | | |
| 12/11/08 | M B STONE | 5.30 |
| Retrieve and e-mail transcripts to McKenna law firm (0.3); retrieve pleadings for Mr. Crosby (0.3); review, edit, upload and serve scheduling order (1.5); review Belway document production for extraneous pleadings and transcripts (3.2). | | |
| 12/12/08 | P J BENVENUTTI | 1.20 |
| Review e-mails re discovery, gathering info for valuation expert (.20); telephone with trustee, Mr. Crosby re obtaining documents from debtors and debtors' counsel (.30); review and revise response to JK fourth document request, and confer with Mr. Crosby re same (.40); review Crosby memo re renewal of partial summary judgment motion (.30). | | |
| 12/12/08 | P J CROSBY IV | 5.50 |
| Prepare Lehman supplemental brief and request for judicial notice in support of motion for partial summary judgment (3.5); correspondence regarding open discovery issues (.3) ; prepare Lehman responses to JK fourth document requests (.9); correspondence with Polish counsel regarding same (.3); review proposed scheduling order (.2); telephone with Trustee regarding JK document production issues (.3). | | |
| 12/12/08 | M B STONE | 2.80 |
| Review and scan Belway docs to McKenna law firm. | | |
| 12/13/08 | P J BENVENUTTI | 3.40 |
| Review and revise response to JK document request, and e-mail to co-counsel re same (.30); follow-up e-mails and confer with Mr. Crosby re same (.30); prepare tolling agreements re Sedgwick and Chipser, including transmittal letters to each (1.20); review PSJ pleadings and work on supplemental motion for PSJ (1.60). | | |

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| 12/13/08 | P J CROSBY IV | 2.10 |
| Prepare Lehman responses to JK fourth document requests (1.1); research and correspondence regarding proposed responses (.8); correspondence regarding tolling agreement issues (.2). | | |
| 12/14/08 | P J BENVENUTTI | 1.20 |
| Review prior PSJ motion papers and related pleadings and Crosby memo re supplemental brief, and analyze supplemental PSJ motion. | | |
| 12/14/08 | P J CROSBY IV | 3.40 |
| Prepare Lehman supplemental brief in support of motion for partial summary; research regarding same. | | |
| 12/15/08 | P J BENVENUTTI | 2.20 |
| Review e-mails re discovery (.10); e-mail to Polish co-counsel re gathering information re WDC and OBC finances, operations, etc. (.30); telephone with Mr. Gilicinski, Ms. Gasowski re same (.20); work on updated motion for PSJ (.30); telephone with Mr. Kaufman re discovery issues, PSJ motion (.50); confer with Mr. Crosby re same (.30); e-mails re response to document request (.10); review and revise document request and confer with Mr. Crosby re same (.40). | | |
| 12/15/08 | P J CROSBY IV | 8.40 |
| Prepare Lehman supplemental brief and request for judicial notice in support of motion for partial summary (7.5); correspondence regarding open discovery issues (.3); prepare Lehman responses to JK fourth document requests (.4); correspondence regarding same (.2). | | |
| 12/15/08 | M B STONE | 1.90 |
| Assist in preparation of and serve discovery responses (1.4); retrieve documents re tolling agreements (0.3); review and respond to e-mails re same (0.2). | | |
| 12/16/08 | P J BENVENUTTI | 3.40 |
| Review and revise draft supplemental brief re partial summary judgment (2.80); confer with Mr. Crosby re same (.40); e-mail to co-counsel re same (.20). | | |
| 12/16/08 | P J CROSBY IV | 5.20 |
| Prepare Lehman supplemental brief and request for judicial notice in support of motion for partial summary (4.7); correspondence regarding expert witness issues (.3); correspondence regarding open discovery issues (.2). | | |
| 12/16/08 | M B STONE | 0.40 |
| Retrieve transcript for Mr. Crosby. | | |
| 12/17/08 | P J BENVENUTTI | 6.10 |
| Telephone discussions with Mr. Kaufman re discovery issues, PSJ brief (.50); draft, review and revise PSJ brief (4.50); confer with Mr. Crosby re same (.50); e-mails, telephone with Mr. Gordon re billing records (.10); e-mails re Sedgwick tolling agreement (.20); e-mails re open discovery issues, deposition scheduling (.30). | | |
| 12/17/08 | P J CROSBY IV | 10.90 |
| Prepare Lehman supplemental brief and request for judicial notice in support of motion for partial summary (10.1); correspondence regarding expert witness issues (.5); correspondence regarding open discovery issues (.3). | | |
| 12/17/08 | M B STONE | 1.70 |
| Retrieve documents for attorneys (0.3); review and edit proposed appendix re same (1.4). | | |

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| 12/18/08 | P J BENVENUTTI | 6.40 |
| Draft, revise and finalize supplemental brief re partial summary judgment, including review of record and other pleadings and conferences with Mr. Crosby and paralegal (4.50); telephone discussions with Mr. Kaufman re PSJ brief, discovery disputes (.40); review e-mails re discovery responses (.20); review, revise comment on draft e-mail to JK counsel re discovery dispute (.20); telephone with Mr. Gordon re document production (.10); review e-mail, documents from Polish co-counsel re financial records, and e-mail to Polish co-counsel re same, follow-up(.50); review e-mails with Polish co-counsel re Polish law expert, documents re same (.20); e-mails re Chipser and Sedgwick tolling agreements (.30). | | |
| 12/18/08 | P J CROSBY IV | 6.10 |
| Prepare, finalize and coordinate filing of Lehman supplemental brief and request for judicial notice in support of motion for partial summary (5.9); correspondence regarding expert witness issues (.2). | | |
| 12/18/08 | M B STONE | 6.80 |
| Assist in preparation of, file and serve partial summary judgment motion and supporting documents. | | |
| 12/19/08 | P J BENVENUTTI | 2.80 |
| E-mails with Polish co-counsel re financial documents (.20); review notice from court re decision re sanctions motion (.10); e-mails re same (.20); telephone discussions with Mr. Kaufman re same, discovery disputes (.30); review, revise and finalize letter to court re dispute re scheduling of Kontrabecki deposition (.80); review and compile e-mails re same fro enclosure (.40); telephone with court re possible scheduling of hearing re same (.10); telephone with opposing counsel re same (.10); confer with Mr. Crosby re sanctions motion decision, response to JK demand for documents (.30); e-mails with valuation expert re finalizing and transmittal of engagement letter (.30). | | |
| 12/19/08 | P J CROSBY IV | 2.20 |
| Review JK letter regarding Lehman response to Fourth Document Request and position regarding waiver of attorney client and work product privileges regarding documents concerning Kukulka Polish Police examination (3); legal research regarding same (1.6); conference regarding same (.2); review correspondence regarding expert witness and related issues (.1). | | |
| 12/20/08 | P J BENVENUTTI | 1.00 |
| Telephone with Mr. Kaufman re sanctions ruling, deposition scheduling, overall strategy (.80); e-mails re discovery issues (.20). | | |
| 12/22/08 | P J BENVENUTTI | 2.60 |
| Prepare for and telephone discussions with Polish co-counsel re financial and lease information re WDC and OBC (.70); e-mails with Polish co-counsel re translations of same (.10); e-mails and telephone discussions with Mr. Kaufman re supplemental letter to court, declaration re dispute re scheduling JK deposition, discovery issues (.70); draft, revise and finalize supplemental letter (.40); review and revise Kaufman declaration re same, review and mark exhibits for redaction, and attend to finalizing and submission of same (.50); review e-mail from court's law clerk re hearing on same (.10); e-mail and voicemail to Mr. Kaufman re same (.10) | | |
| 12/22/08 | P J CROSBY IV | 0.40 |
| Correspondence regarding discovery issues (.2); review letter brief to court regarding Kontrabecki Deposition scheduling issues and correspondence regarding results of discovery hearing (.2). | | |
| 12/22/08 | M B STONE | 2.00 |
| Assist in preparation of and serve letter and Kaufman Declaration to the court and opposing parties. | | |
| 12/23/08 | P J BENVENUTTI | 0.80 |
| Telephone with Mr. Kaufman re JK deposition scheduling, approach to possible resolution re same, and review e-mail re same (.30); e-mails with JK counsel re scheduling meet and confer session re same (.10); review e-mails from Polish co-counsel re financial documents (.10); e-mails re discovery issues (.30). | | |

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| 12/23/08 | P J CROSBY IV | 2.40 |
| | Review correspondence with opposing counsel regarding discovery issues (.2); telephone with S. Chandler regarding Kontrabecki document production issues (.5); teleconference regarding document review and coding for Kontrabecki deposition (.5); review documents for production (1.2). | |
| 12/24/08 | P J BENVENUTTI | 0.80 |
| | Telephone discussions with Mr. Kaufman and telephone with JK counsel re scheduling issues re JK deposition (.70); telephone to court re rescheduling telephone hearing (.10). | |
| 12/24/08 | P J CROSBY IV | 0.30 |
| | Correspondence regarding review of documents produced by Kontrabecki. | |
| 12/26/08 | P J BENVENUTTI | 0.50 |
| | E-mails re scheduling telephone hearing re JK deposition, discovery from JK entity lawyers. | |
| 12/27/08 | P J BENVENUTTI | 0.20 |
| | E-mails from co-counsel re discovery. | |
| 12/29/08 | P J BENVENUTTI | 0.90 |
| | E-mails with colleagues re revisions to Jones Day retention application (.10); review retention application re revisions (.30); e-mails with JK counsel, Mr. Kaufman re scheduling telephone hearing, deadline for JK written response re dispute re JK deposition scheduling (.30); e-mails re discovery (.20). | |
| 12/29/08 | M B STONE | 3.50 |
| | Assist in preparation of, file and serve Notice of Subpoena to Replogle (2.8); attempt service of subpoena to Replogle (0.7). | |
| 12/30/08 | P J BENVENUTTI | 0.40 |
| | E-mail to Mr. Crosby re documents to valuation expert (.10); review JK motion for reconsideration re partial SJ re stay violation (.30). | |
| 12/31/08 | P J BENVENUTTI | 1.30 |
| | Review JK counsel's letter to court re dispute re scheduling JK deposition (.30); prepare for and telephone with Mr. Kaufman re same, current discovery issues, JK motion for reconsideration re summary judgment re automatic stay violation (.80); e-mails with Mr. Kaufman re same (.20) | |
| 12/31/08 | P J CROSBY IV | 2.10 |
| | Review Kontrabecki motion for reconsideration regarding partial summary judgment regarding violation of automatic stay (1.5); correspondence and legal research regarding same (.6). | |
| 12/31/08 | M B STONE | 1.40 |
| | Review Kontrabecki motion for reconsideration and local rules re service; compose and send e-mail re same (0.7); retrieve documents for attorneys (0.7). | |
| 01/03/09 | P J BENVENUTTI | 0.20 |
| | E-mail to Mr. Crosby re compilation of value documents (.10); e-mails re service of subpoena on ex-counsel (Replogle) (.10). | |
| 01/04/09 | P J BENVENUTTI | 0.80 |
| | Review e-mails re Polish law expert, information provided to same (.10); skim translations of financial information re WDC and OBC (.30); review letter to court from JK's counsel re scheduling of JK deposition and prepare for telephone hearing re same (.40). | |

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| 01/05/09 | P J BENVENUTTI | 2.70 |
| Telephone with Mr. Kaufman re preparation for telephone hearing on scheduling of JK deposition, modification of discovery schedule (.20); prepare for and participate in telephone hearing re same, hearing schedule on JK motion to reconsider partial SJ re automatic stay violation (1.00); post-hearing telephone with Mr. Kaufman (.10); review and revise draft e-mail to Mr. Olshan re same (.20); telephone with Mr. Kaufman re same (.10); e-mails re various discovery matters, schedules (.20); e-mails with paralegal re serving subpoena on attorney Replogle (.10); confer with Mr. Crosby re compiling valuation documents, info re WDC and OBC financial performance and liabilities (.20); review archived e-mails re same (.20); e-mails re discovery issues (.10); review transmittal letters re JK discovery responses and e-mails re same (.20); e-mails with paralegal re hearing transcripts (.10). | | |
| 01/05/09 | P J CROSBY IV | 4.10 |
| Meeting and correspondence regarding document review and expert documentation issues (.3); telephone with S. Chandler regarding Oliner document production issues (.4); review documents for production to Lehman valuation expert (1.7); review of documents produced by Kontrabecki (1.2); correspondence regarding discovery issues (.1); e-mail to L Gilicinski regarding RZB issues (.2); review JK discovery responses (.2). | | |
| 01/05/09 | M B STONE | 4.60 |
| Redact valuation document for expert review. | | |
| 01/05/09 | M B STONE | 1.20 |
| Prepare, download and store Kontrabecki production and route same to McKenna law firm. | | |
| 01/06/09 | P J BENVENUTTI | 4.40 |
| Telephone with Mr. Kaufman and Ms. Chandler re Gilicinski deposition, scope and strategy re same, other discovery matters (.60); review Kaufman e-mails to client re hearing on scheduling, court's suggestion re settlement (.30); telephone with Mr. Kaufman, Mr. Olshan re settlement, approach and strategy re same, communication to court re same (.70); e-mails re discovery matters (.20); e-mail from valuation expert, and follow up with colleagues re provision of valuation documents (.20); telephone with Kontrabecki counsel re possible settlement discussions and scheduling issues (.30); telephone with Mr. Kaufman re same, strategy, Kukulka examination, JK refusal to provide information re same (1.30); e-mail to Mr. Olshan re JK settlement inquiry, arranging call (.20); draft e-mail to JK counsel responding to meet & confer request re document production (.20); review and revise e-mail to JK counsel re Kukulka examination (.40). | | |
| 01/06/09 | P J CROSBY IV | 3.90 |
| Correspondence regarding document review and expert documentation issues (.3); telephone with S Chandler regarding Oliner document production issues (.3); review documents for production to Lehman valuation expert (1.1); review of documents produced by Kontrabecki (1.9); correspondence regarding discovery issues (.1); e-mail from L Gilicinski regarding RZB issues (.1); review correspondence regarding Kukulka examination issues (.1). | | |
| 01/06/09 | M B STONE | 1.80 |
| Redact valuation documents for production to expert. | | |
| 01/07/09 | P J BENVENUTTI | 2.20 |
| E-mails re discovery issues (.20); e-mails with valuation expert re supporting documents, arrange call re same (.20); prepare for and telephone with Messrs. Olshan and Kaufman re response to JK inquiry re settlement effort/mediation (.70); draft letter to JK counsel re same (.50); e-mails re and finalize same (.20); e-mail to JK counsel re proposal to modify scheduling order (.20); confer with Mr. Crosby re valuation expert documents (.20). | | |
| 01/07/09 | P J CROSBY IV | 3.10 |
| Correspondence regarding document review and expert documentation issues (.2); review documents for production to Lehman valuation expert (2.7); correspondence regarding outstanding discovery issues and JK production of documents to Oliner (.2). | | |

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| 01/07/09 | M B STONE | 2.20 |
| | Print, review and collate valuation documents (1.5); conference with vendor re same (0.2); retrieve and e-mail documents to McKenna law firm (0.5). | |
| 01/08/09 | P J BENVENUTTI | 0.20 |
| | E-mails, telephone with Mr. Kaufman re JK request to modify scheduling order deadlines. | |
| 01/08/09 | P J CROSBY IV | 4.10 |
| | Review documents for production to Lehman valuation expert (3.2); e-mail to M Debska regarding same (.7); correspondence regarding document discovery issues (.2). | |
| 01/08/09 | M B STONE | 5.90 |
| | Prepare and e-mail documents to valuation expert. | |
| 01/09/09 | P J BENVENUTTI | 0.30 |
| | Review e-mails with Polish valuation expert re documents (.20); review e-mails re discovery (.10). | |
| 01/09/09 | P J CROSBY IV | 3.90 |
| | Correspondence regarding document review issues (.2); telephone with S.Chandler regarding Oliner document production issues (.3); review documents for production to Lehman valuation expert; correspondence with M Debska regarding same (.3); letter to M Debska regarding same (.4); review of documents produced by Kontrabecki (2.7); e-mail to J Gasowski regarding translation of Polish Appraisal and related issues (.3). | |
| 01/09/09 | M B STONE | 4.40 |
| | Review, collate and overnight documents to valuation expert (3.0); review and collate documents from trustee and e-mail to McKenna law firm (1.4). | |
| 01/10/09 | P J BENVENUTTI | 2.30 |
| | Review e-mail from Mr. Kaufman re developments (.10); review and analyze letter from JK counsel re request for revision to scheduling order (.20); telephone with Mr. Kaufman re same, strategy, developments re Kukulka examination, overall discovery issues (1.50); review scheduling order and draft e-mail to JK counsel proposing resolution of scheduling dispute (.50). | |
| 01/11/09 | P J BENVENUTTI | 2.50 |
| | E-mails with Mr. Kaufman re response to JK request to modify expert deadlines, and finalize e-mail to JK counsel re same (.20); telephone with and e-mail to Mr. Kaufman re scheduling order (.10); draft and revise letter to court opposing JK request to modify scheduling order, and e-mails with Mr. Kaufman re same (1.20); review and revise application, supporting declaration re retention as special counsel, and e-mail to colleagues re same (1.00). | |
| 01/12/09 | P J BENVENUTTI | 3.70 |
| | E-mails with co-counsel re retention, payment of Polish experts (.10); e-mails with JK counsel, Mr. Kaufman re scheduling issue (.10); telephone discussions with Mr. Kaufman re same (.10); revise and finalize letter to court re same (.50); telephone and e-mails with JK counsel re arrange telephone hearing (.20); e-mails re arranging calls with Polish valuation expert, Polish co-counsel (.10); telephone with Messrs. Olshan and Kaufman re JK settlement position, response (.70); follow-up discussions with Mr. Kaufman re same (.40); prepare for and telephone hearing re JK request to modify scheduling order (1.00); follow-up discussion with Mr. Kaufman re same (.20); confer with Mr. Crosby re preparation for call with valuation expert (.20); e-mail to PI re non-payment of invoice (.10). | |
| 01/12/09 | P J CROSBY IV | 5.30 |
| | Review documents for production to Lehman valuation expert (1.5); review of documents produced by Kontrabecki (1.9); correspondence regarding document production issues (.2); legal research regarding Kontrabecki Motion for Reconsideration regarding Violation of Automatic Stay (1.7). | |

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| 01/12/09 | M B STONE | 4.10 |
| Assist in preparation of, file and serve letter to Judge Montali; e-mail with court clerk re hearing transcript (1.2); redact valuation documents (2.6); conference with vendor re imaging re same (0.3). | | |
| 01/13/09 | P J BENVENUTTI | 2.30 |
| Prepare for call with valuation expert (.50); review e-mails re discovery (.20); telephone with Ms. Debska, Mr. Crosby re information required for valuation exercise and follow-up conference with Mr. Crosby re same (.50); telephone with Messrs. Crosby and Gordon re valuation info from Hatfield Philips files (.10); review archived information and compile info re prior valuation reports (.50); review case law re notice (.10). | | |
| 01/13/09 | P J CROSBY IV | 5.30 |
| Telephone with M Debska regarding valuation data issues (.3); research regarding same (1.1); correspondence with D Gordon regarding same (.4); review documents regarding same (3.2); legal research regarding opposition to JK motion for reconsideration regarding automatic stay violation; correspondence and research regarding service of Repogle subpoena (.3) | | |
| 01/13/09 | M B STONE | 0.40 |
| Retrieve documents for attorneys. | | |
| 01/14/09 | P J BENVENUTTI | 1.00 |
| Telephone with Messrs. Crosby and Gordon re review of archived documents for valuation expert (.10); e-mails with Ms. Jurewicz re assistance re Polish documents (.10); confer with Mr. Crosby re same, communication with former Polish appraiser (.20); e-mails, confer with colleague re revisions to application for Jones Day retention (.50); e-mails re arranging for copies of documents from debtors' counsel, via trustee (.10). | | |
| 01/14/09 | P J CROSBY IV | 1.30 |
| Review and redact valuation documents for production to valuation expert (1.0); correspondence with D Gordon regarding review of Hatfield records for valuation documents (.3). | | |
| 01/14/09 | A M JUREWICZ | 2.30 |
| Communicate with P. Crosby regarding the Kontrabecky matter in Poland; read and review with P. Crosby on assessment report of property in Warsaw. | | |
| 01/14/09 | M B STONE | 1.00 |
| Review and respond to e-mails re online document review and training (0.4); conference with court clerk re transcript estimate (0.2); retrieve documents for attorneys (0.4). | | |
| 01/15/09 | P J BENVENUTTI | 1.30 |
| Review court's decision on JK sanctions motion, and e-mails to, telephone with Messrs. Kaufman and Olshan re same (.90); review e-mails re discovery, information for experts (.20); e-mails, confer with Mr. Crosby re information for valuation expert (.20). | | |
| 01/15/09 | P J CROSBY IV | 4.30 |
| Review and redact valuation documents for production to valuation expert (3.1); correspondence with D Gordon regarding review of Hatfield records for valuation documents (.4); correspondence with J Gasowski regarding same (.4); review memorandum decision denying sanctions motion (.4). | | |
| 01/16/09 | P J BENVENUTTI | 0.30 |
| Review e-mails re discovery matters, valuation documents, expert report. | | |
| 01/16/09 | P J CROSBY IV | 3.30 |
| Review valuation documents for production (2.6); telephone with C Grzesik regarding property valuation documents and related issues (.4); correspondence with M Debska regarding same (.3). | | |

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| 01/16/09 | M B STONE Enter time via CDEntry; break periods; prepare time sheet. | 5.00 |
| 01/16/09 | M B STONE Redact documents re production to valuation expert. | 2.50 |
| 01/17/09 | P J BENVENUTTI Telephone with Mr. Kaufman re strategy re re same (.10); telephone discussions with Mr. Crosby re research re indemnity issue (.20); e-mail to Mr. Olshan re (.20). | 2.10 (1.60); |
| 01/17/09 | P J CROSBY IV Legal research regarding ; (.9); legal research regarding , (.4). | 1.30 |
| 01/18/09 | P J BENVENUTTI E-mails re arrange client call re strategy. | 0.10 |
| 01/19/09 | P J BENVENUTTI E-mails re arrange client call (.10); telephone with Mr. Kaufman re : (.10 -- no charge); telephone with Messrs. Olshan and Kaufman re (.50); follow-up call with Mr. Kaufman re strategy re : ruling (.30 -- no charge); confer with Mr. Crosby re valuation documents, research re client indemnification exposure (.20). | 0.80 |
| 01/19/09 | P J CROSBY IV Review and JK documents for deposition preparation (3.1); legal research regarding opposition to JK motion for reconsideration regarding automatic stay violation (2.6); legal research regarding (.9); correspondence with Polish Counsel regarding compilation of documents evidencing outstanding indebtedness to RZB and related issues (.2); correspondence with S Chandler regarding RZB documents evidencing reasons for institution Polish Bankruptcies (.2); research regarding same (.2); correspondence with M Debska regarding valuation documents (.2). | 7.40 |
| 01/19/09 | M B STONE Review and redact documents re production to valuation expert (3.1); print cases for attorneys (0.7); retrieve documents for attorneys (0.6). | 4.40 |
| 01/20/09 | P J BENVENUTTI Telephone with valuation expert re sources of information, status (.20); e-mail to client re same (.10); review e-mail re docs re RZB debt (.10); review JK motion for reconsideration re automatic stay violation (.30); confer with Mr. Crosby re research re staffing re same (.20); review research re same (.20); confer re staffing (.10). | 1.10 |
| 01/20/09 | P J CROSBY IV Legal research regarding opposition to JK motion for reconsideration regarding violation of automatic stay (2.8); review valuation documents for delivery to M Debska (3.9); legal research and prepare memo regarding 2.1). | 8.80 |
| 01/20/09 | M B STONE Retrieve documents for attorneys (0.3); scan and e-mail team members re Polish court notice (0.3); review documents re valuation (2.5). | 3.10 |
| 01/21/09 | P J BENVENUTTI E-mail to Ms. Egan, Mr. Crosby re research re auto stay reconsideration motion (.10); confer re same, analysis (.40); telephone with Mr. Kaufman re 30(b)(6) witness, schedule ramifications (.30); review e-mails re discovery (.20). | 1.00 |

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| 01/21/09 | P J CROSBY IV | 8.80 |
| | Legal research regarding opposition to JK motion for reconsideration regarding violation of automatic stay (3.9); review valuation documents for delivery to M Debska (1.8); legal research and prepare memo regarding (3.1). | |
| 01/21/09 | C C EGAN | 5.60 |
| | Research 362(a)(3) case law to contest reconsideration motion. | |
| 01/22/09 | P J BENVENUTTI | 1.30 |
| | E-mails with client, Mr. Kaufman, Ms. Correa re 30(b)(6) witness designation, compensation, research re same (.70); confer with Mr. Crosby re research re opposition to JK motion for reconsideration re automatic stay violation (.30); review draft e-mail to JK counsel re scheduling matters and revisions to scheduling order, follow-up e-mails re same (.20); review transmittal e-mails to valuation expert re valuation documents (.10). | |
| 01/22/09 | M H CORREA | 2.00 |
| | Research re (1.7); memo re same (0.3). | |
| 01/22/09 | P J CROSBY IV | 6.80 |
| | Prepare Opposition to JK Motion for Reconsideration regarding Violation of Automatic Stay (4.0); legal research regarding same (2.0); review valuation documents for delivery to M Debska (.4); e-mail to M Debska regarding same (.2); review correspondence regarding discovery issues (.2). | |
| 01/22/09 | C C EGAN | 9.30 |
| | Research 362(a)(3) case law to contest reconsideration motion; draft findings (1.5). | |
| 01/22/09 | M B STONE | 3.60 |
| | Retrieve documents for attorneys (0.4); review and code valuation documents (3.2). | |
| 01/23/09 | P J BENVENUTTI | 1.80 |
| | Telephone re response to discovery (.20); e-mails re same (.20); review case law, work on opposition to JK motion for reconsideration re automatic stay violation (.90); telephone with Ms. Chandler re discovery (.20); confer with paralegal re same (.10); e-mails, confer re documents to valuation expert (.10); e-mails re 30(b)(6) witness designation (.10). | |
| 01/23/09 | P J CROSBY IV | 9.20 |
| | Prepare Opposition to JK Motion for Reconsideration regarding Violation of Automatic Stay (6.5); legal research regarding same (2.2); review and redact valuation documents for delivery to M Debska (.5). | |
| 01/23/09 | M B STONE | 5.50 |
| | Retrieve and e-mail documents to McKenna law firm (0.6); redact valuation documents (1.7); conference with and retrieve documents from bankruptcy court (0.5); review and code valuation documents (1.6); retrieve Sedgwick and Chipser productions from Duane Morris law firm (0.8); conference with vendor re imaging re same (0.3). | |
| 01/24/09 | P J BENVENUTTI | 0.60 |
| | Confer with Mr. Crosby re opposition to JK motion for reconsideration re automatic stay (.10); work on opposition (.50). | |
| 01/24/09 | P J CROSBY IV | 14.20 |
| | Prepare Opposition to JK Motion for Reconsideration regarding Violation of Automatic Stay (10.5); legal research regarding same (3.7). | |
| 01/24/09 | M B STONE | 5.00 |
| | Review and code documents for valuation. | |

REDACTED

JONES DAY

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| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|--------------|
| 01/25/09 | P J BENVENUTTI E-mails, telephone discussions with Mr. Crosby re opposition to JK motion for reconsideration re automatic stay violation (.60); prepare opposition to motion for reconsideration, including drafting, revision, review of record and analysis of case law (6.50). | 7.10 |
| 01/25/09 | P J CROSBY IV Prepare Opposition to JK Motion for Reconsideration regarding Violation of Automatic Stay (3.7); correspondence regarding same (.4); legal research regarding same (1.1). | 5.20 |
| 01/25/09 | M B STONE Review and code documents for valuation. | 4.00 |
| 01/26/09 | P J BENVENUTTI Prepare opposition to JK motion for reconsideration re automatic stay, including review, drafting and revision of brief, review of case law, and conference with Mr. Crosby re same (4.50); e-mails with co-counsel, client re draft opposition brief (.30); telephone with Mr. Kaufman re same (.10); e-mails re discovery (.20). | 5.10 |
| 01/26/09 | P J CROSBY IV Prepare, review and revise opposition to JK Motion for Reconsideration regarding Violation of Automatic Stay (5.0); legal research regarding same (2.4); correspondence with M Debska regarding delivery of documents for expert valuation analysis (.4). | 7.80 |
| 01/26/09 | C C EGAN Research statutory construction and stare decisis. | 6.50 |
| 01/26/09 | M B STONE Review and code documents for valuation (1.4); assist in preparation of Opposition to Motion for Reconsideration (0.3); review and respond to e-mails re transcripts (0.2); download, store and prepare production CD of Chipser and Sedgwick production documents to Oliner for McKenna law firm (0.7); download, store and route valuation documents to expert (0.6); conferences with vendor re same (0.3). | 3.50 |
| 01/27/09 | P J BENVENUTTI Review and revise brief in opposition to JK motion for reconsideration re automatic stay, including conference with Mr. Crosby, e-mails with client, co-counsel and trustee re same (2.60); telephone discussions with Mr. Kaufman, e-mails re discovery scheduling, designation of 39(b)(6) witness and scope of testimony (.50); review scheduling order, minute orders re hearing and briefing schedule (.20); . | 3.30 |
| 01/27/09 | P J CROSBY IV Prepare, review and revise opposition to JK Motion for Reconsideration regarding Violation of Automatic Stay (2.1); legal research regarding same (1.0); review and code JK documents for deposition witness preparation (3.4); correspondence regarding JK sanction motion issues (.4). | 6.90 |
| 01/27/09 | C C EGAN Research for response to motion for reconsideration. | 3.60 |
| 01/27/09 | M B STONE Retrieve and e-mail transcripts to McKenna law firm (0.4); assist in preparation of, file and serve opposition to motion for reconsideration (4.2). | 4.60 |
| 01/28/09 | P J BENVENUTTI E-mails, confer with Mr. Crosby re documents to valuation expert, status of report. | 0.10 |
| 01/28/09 | P J CROSBY IV Review and code JK documents for deposition witness preparation (4.3) correspondence regarding JK sanction motion issues (.4); correspondence regarding expert witness valuation documents (.2); prepare Repogle subpoena (.8); correspondence with Repogle regarding same (.2). | 5.90 |

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| <i>Date of Service</i> | <i>Timekeeper Name</i> | <i>Hours</i> |
|------------------------|---|---------------|
| 01/28/09 | M B STONE Review and edit Replogle subpoena and notice (0.7); retrieve documents for attorneys (0.2). | 0.90 |
| 01/29/09 | P J BENVENUTTI Review and revise memo re possible indemnity exposure, and e-mail to Mr. Crosby re same (.30); confer with Mr. Crosby re same, additional research (.30). | 0.60 |
| 01/29/09 | P J CROSBY IV Review and JK documents for deposition preparation (1.2); legal research regarding (4.1). | 5.30 |
| 01/29/09 | C C EGAN Research | 7.60 |
| 01/29/09 | M B STONE File and serve notice of subpoena re Replogle. | 1.50 |
| 01/30/09 | P J BENVENUTTI Review, respond to e-mails re JK opposition to partial SJ motion (.20); telephone discussions with Mr. Kaufman re JK opposition to partial SJ motion, strategy re response (.90); confer with Mr. Crosby re research re (2.0). | 1.30 |
| 01/30/09 | P J CROSBY IV Review JK documents for deposition preparation (4.9); review JK opposition to Lehman Motion for Partial Summary Judgment and JK Counter-motion for Partial Summary Judgment (1.1); legal research regarding (2.3). | 8.30 |
| 01/30/09 | C C EGAN Research (5.2); draft memo (.5). | 5.70 |
| 01/30/09 | M B STONE Confer with court clerk re transcript (0.2); print and distribute summary judgment motion (0.2); retrieve documents for attorneys (0.4). | 0.80 |
| 01/31/09 | P J BENVENUTTI Review JK partial SJ opposition and counter motion, supporting declaration (.80); telephone discussions with Mr. Kaufman, Mr. Gordon re same, strategy re response, possible motion to strike JK declaration (1.50); review e-mails, prior pleadings re same (.20); e-mail to, confer with Mr. Crosby re response re SJ motion, and memo to client (.40); review and revise memo, and communicate with Mr. Crosby re additional research (.50). | 3.40 |
| 01/31/09 | P J CROSBY IV Legal research regarding (2.7); memo regarding same (4.4). | 7.10 |
| 01/31/09 | C C EGAN Draft/revise memo on (3.2); research duty of loyalty and confidentiality (.9). | 4.10 |
| TOTAL | | 550.90 |

REDACTED

EXHIBIT "C"

**ACTUAL AND NECESSARY DISBURSEMENTS INCURRED
BY JONES DAY ON BEHALF OF THE DEBTORS
FROM THE ENGAGEMENT DATES THROUGH JANUARY 31, 2009**

| Disbursement Description | Amount billed |
|---------------------------------|----------------------|
| Certified copy charges | 114.08 |
| Computerized research services | 10.48 |
| Conference call charges | 25.98 |
| Courier services charges | 456.65 |
| Court reporter charges | 314.05 |
| Duplication charges | 1156.30 |
| General communication charges | 491.43 |
| Imaging services | 200.65 |
| Lexis search fees | 352.00 |
| Local authority search fee | 15.22 |
| Local food and beverage expense | 87.46 |
| Local transportation | 1784.85 |
| Miscellaneous | 2375.23 |
| Postage charges | 63.81 |
| Research fees | 163.89 |
| Staff overtime charges | 205.62 |
| Staff overtime charges | 12.88 |
| Westlaw search fees | 2595.18 |
| | |
| Total Disbursements | 10,425.76 |

EXHIBIT “D”**(A) Asia Pacific****DISBURSEMENT DETAIL**

| <i>Date</i> | <i>Timekeeper Name</i> | <i>Location</i> | <i>Amount</i> |
|---------------------------------------|---|-----------------|------------------|
| COMPUTERIZED RESEARCH SERVICES | | | |
| 12/15/08 | R S BARR | NYC | 10.48 |
| | Computerized research services Attention to disclosure issues on JD Lehman retention application. | | |
| | Computerized Research Services Subtotal | | |
| | | | 10.48 |
| TOTAL | | | USD 10.48 |

| <i>Date</i> | <i>Timekeeper Name</i> | <i>Location</i> | <i>Amount</i> |
|------------------------|---------------------------------|-----------------|---------------|
| STAFF OVERTIME CHARGES | | | |
| 01/15/08 | ZFI ACCOUNTING | ZFI | 205.62 |
| | Staff overtime charges | | |
| | Staff Overtime Charges Subtotal | | 205.62 |
| WESTLAW SEARCH FEES | | | |
| 01/07/09 | D M HIRTZEL | NYC | 329.88 |
| | Staff overtime charges | | |
| | Westlaw Search Fees Subtotal | | 329.88 |
| TOTAL | | | USD 535.50 |

(B) Hong Kong**DISBURSEMENT DETAIL**

| <i>Date</i> | <i>Timekeeper Name</i> | <i>Location</i> | <i>Amount</i> |
|----------------------|---|-----------------|---------------|
| LOCAL TRANSPORTATION | | | |
| 12/04/08 | S C LAM | HON | 2.59 |
| | Taxi fare for Eleanor Lam from High Court to office on 11/19/08 | | |
| | Local Transportation Subtotal | | 2.59 |
| TOTAL | | | USD 2.59 |

| <i>Date</i> | <i>Timekeeper Name</i> | <i>Location</i> | <i>Amount</i> |
|------------------------------|------------------------|-----------------|---------------|
| GENERAL COMMUNICATION | | | |
| 01/09/09 | HON ACCOUNTING | HON | 57.15 |

| | | | |
|--|----------------|------------|--------------|
| Conference Charges – WT&T Ltd Conference call for Simon Powell | | | |
| 01/19/09 | HON ACCOUNTING | HON | 21.87 |
| Federal Express charges 01/02/09 | | | |
| 01/31/09 | HON ACCOUNTING | HON | 13.42 |
| Federal Express charges 12/24/08 | | | |
| General Communication Subtotal | | | 92.44 |
| | | | <hr/> |
| TOTAL | | USD | 92.44 |

(C) Sydney

DISBURSEMENT DETAIL

| <i>Date</i> | <i>Timekeeper Name</i> | <i>Location</i> | <i>Amount</i> |
|---|------------------------|-----------------|---------------|
| COMPUTERIZED RESEARCH SERVICES | | | |
| 11/10/08 | SYD ACCOUNTING | SYD | 163.89 |
| Research fees – CITEC ASIA current organization extract | | | |
| Computerized Research Services Subtotal | | | 163.89 |
| | | | <hr/> |
| TOTAL | | USD | 163.89 |

| <i>Date</i> | <i>Timekeeper Name</i> | <i>Location</i> | <i>Amount</i> |
|---|------------------------|-----------------|---------------|
| CONFERENCE CALL CHARGES | | | |
| 12/09/08 | C J AHERN | SYD | 17.92 |
| Conference Card Charges 12/09/08 | | | |
| Conference Call Charges Subtotal | | | 17.92 |
| COURIER SERVICES | | | |
| 12/05/08 | SYD ACCOUNTING | SYD | 14.28 |
| Courier services – TNT Express Courier | | | |
| Courier Services Subtotal | | | 14.28 |
| | | | <hr/> |
| TOTAL | | USD | 32.20 |

| <i>Date</i> | <i>Timekeeper Name</i> | <i>Location</i> | <i>Amount</i> |
|---------------------------------------|------------------------|-----------------|---------------|
| GENERAL COMMUNICATION | | | |
| 01/06/09 | C J AHERN | SYD | 9.36 |
| Conference Card Charges 01/06/09 | | | |
| General Communication Subtotal | | | 9.36 |
| LOCAL AUTHORITY SEARCH FEE | | | |
| 01/15/09 | SYD ACCOUNTING | SYD | 15.22 |

Local authority search fee – CITEC VEDA company

| | |
|--|--------------|
| Local Authority Search Fee Subtotal | 15.22 |
|--|--------------|

| | | |
|--------------|------------|--------------|
| TOTAL | USD | 24.58 |
|--------------|------------|--------------|

(D) Taiwan

DISBURSEMENT DETAIL

| <i>Date</i> | <i>Timekeeper Name</i> | <i>Location</i> | <i>Amount</i> |
|--------------------------------------|---|-----------------|---------------|
| CONFERENCE CALL CHARGES | | | |
| 12/31/08 | L CHEN | TAI | 8.06 |
| | Conference Call Charges 11/24/08 | | |
| | Conference Call Charges Subtotal | | 8.06 |
| DUPLICATION CHARGES | | | |
| 12/18/08 | TAI ACCOUNTING | TAI | 13.00 |
| | Duplication Charges through 12/18/08 | | |
| | Duplication Charges Subtotal | | 13.00 |
| GENERAL COMMUNICATION CHARGES | | | |
| 12/18/08 | TAI ACCOUNTING | TAI | 2.00 |
| | Long distance charges through 12/18/08 | | |
| 12/23/08 | TAI ACCOUNTING | TAI | 25.00 |
| | Long distance charges through 12/23/08 | | |
| 12/30/08 | W E BRYSON | TAI | 2.75 |
| | Long distance charges 11/14/08 | | |
| | General Communication Charges Subtotal | | 29.75 |
| STAFF OVERTIME CHARGES | | | |
| 12/30/08 | TAI ACCOUNTING | TAI | 12.88 |
| | Staff overtime charges-secretary-Waylan Chiu | | |
| | Conference Call Charges Subtotal | | 12.88 |
| MISCELLANEOUS | | | |
| 12/01/08 – | Miscellaneous charges | TAI | 330.98 |
| 12/31/08 | Miscellaneous Subtotal | | 330.98 |
| TOTAL | | | |
| | | USD | 394.67 |

| <i>Date</i> | <i>Timekeeper Name</i> | <i>Location</i> | <i>Amount</i> |
|----------------------------|--------------------------------------|-----------------|---------------|
| DUPLICATION CHARGES | | | |
| 01/12/09 | TAI ACCOUNTING | TAI | 10.00 |
| | Duplication charges through 01/12/09 | | |
| 01/12/09 | TAI ACCOUNTING | TAI | 7.00 |

| | | | | |
|------------------------------|---|-----|------------|---------------|
| | Long distance charges through 01/12/09 | | | |
| 01/22/09 | TAI ACCOUNTING | TAI | 1.00 | |
| | Duplication charges through 01/22/09 | | | |
| 01/29/09 | TAI ACCOUNTING | TAI | 4.00 | |
| | Duplication charges through 01/29/09 | | | |
| | Duplication Charges Subtotal | | | 22.00 |
| GENERAL COMMUNICATION | | | | |
| 01/22/09 | TAI ACCOUNTING | TAI | 4.48 | |
| | Courier services | | | |
| | General Communication Subtotal | | | 4.48 |
| LOCAL TRANSPORTATION | | | | |
| 01/23/09 | TAI ACCOUNTING | TAI | 5.03 | |
| | Local taxi charges – Sending letter to and from Standard Bank and Post office 12/16/08 | | | |
| | Local Transportation Subtotal | | | 5.03 |
| POSTAGE CHARGES | | | | |
| 01/23/09 | TAI ACCOUNTING | TAI | 7.77 | |
| | Postage on 12/16/08 | | | |
| 01/23/09 | TAI ACCOUNTING | TAI | 4.06 | |
| | Postage on 12/01/08 | | | |
| 01/23/09 | TAI ACCOUNTING | TAI | 4.21 | |
| | Postage on 12/09/08 | | | |
| | Postage Charges Subtotal | | | 16.04 |
| MISCELLANEOUS | | | | |
| 01/01/09 – | Miscellaneous charges | TAI | 74.62 | |
| 01/31/09 | Miscellaneous Subtotal | | | 74.62 |
| TOTAL | | | USD | 122.17 |

(E) Tokyo

DISBURSEMENT DETAIL

| <i>Date</i> | <i>Timekeeper Name</i> | <i>Location</i> | <i>Amount</i> | |
|----------------------------|--------------------------------------|-----------------|---------------|--------------|
| DUPLICATION CHARGES | | | | |
| 11/20/08 | TOK ACCOUNTING | TOK | 59.75 | |
| | Duplication charges through 11/20/08 | | | |
| | Duplication Charges Subtotal | | | 59.75 |
| TOTAL | | | USD | 59.75 |

| <i>Date</i> | <i>Timekeeper Name</i> | <i>Location</i> | <i>Amount</i> |
|----------------------------------|---|-----------------|---------------|
| COURIER SERVICES | | | |
| 12/15/08 | TOK ACCOUNTING | TOK | 19.67 |
| | Courier Services 12/15/08-12/21/08 | | |
| 12/15/08 | TOK ACCOUNTING | TOK | 19.67 |
| | Courier Services 12/15/08-12/21/08 | | |
| 12/22/08 | TOK ACCOUNTING | TOK | 16.40 |
| | Courier Services 12/22/08-12/31/08 | | |
| 12/22/08 | TOK ACCOUNTING | TOK | 12.56 |
| | Courier Services 12/22/08-12/31/08 | | |
| 12/22/08 | TOK ACCOUNTING | TOK | 129.52 |
| | Courier Services 12/22/08-12/31/08 | | |
| 12/22/08 | TOK ACCOUNTING | TOK | 37.71 |
| | Courier Services 12/22/08-12/31/08 | | |
| 12/22/08 | TOK ACCOUNTING | TOK | 25.58 |
| | Courier Services 12/22/08-12/31/08 | | |
| | Courier Services Subtotal | | 261.11 |
| DUPLICATION CHARGES | | | |
| 12/05/08 | TOK ACCOUNTING | TOK | 33.00 |
| | Duplication Charges through 12/05/08 | | |
| 12/08/08 | H YOSHIOKA | TOK | 14.57 |
| | Duplication Charges | | |
| 12/18/08 | TOK ACCOUNTING | TOK | 3.00 |
| | Duplication Charges through 12/18/08 | | |
| 12/18/08 | R KIMURA | TOK | 0.10 |
| | Duplication Charges | | |
| 12/30/08 | TOK ACCOUNTING | TOK | 27.00 |
| | Duplication Charges through 12/30/08 | | |
| | Duplication Charges Subtotal | | 77.67 |
| FOOD AND BEVERAGE EXPENSE | | | |
| 12/08/08 | M NISHI | TOK | 87.46 |
| | Local food and beverage expense – Luncheon with Alvares & Marsal Asia Limited | | |
| | Food and Beverage Expense Subtotal | | 87.46 |
| LOCAL TRANSPORTATION | | | |
| 12/01/08 | Y MORI | TOK | 10.20 |
| | Local taxi charges – Taxi from client office to office | | |
| 12/01/08 | M NISHI | TOK | 31.75 |
| | Local taxi charges – 11/25/08 | | |
| 12/01/08 | M NISHI | TOK | 30.81 |
| | Local taxi charges – 11/27/08 | | |
| 12/01/08 | M NISHI | TOK | 10.20 |
| | Local taxi charges – 11/28/08 | | |

| <i>Date</i> | <i>Timekeeper Name</i> | <i>Location</i> | <i>Amount</i> |
|-------------|--|-----------------|---------------|
| 12/01/08 | M NISHI | TOK | 30.81 |
| | Local taxi charges – 11/28/08 | | |
| 12/01/08 | E W SEDLAK | TOK | 12.08 |
| | Local taxi charges – 11/27/08 | | |
| 12/02/08 | Y MORI | TOK | 12.08 |
| | Local taxi charges – Taxi from office to client office | | |
| 12/02/08 | M NISHI | TOK | 31.75 |
| | Local taxi charges – From JD office to home | | |
| 12/02/08 | H YOSHIOKA | TOK | 13.95 |
| | Local taxi charges – From JD office to home | | |
| 12/03/08 | M NISHI | TOK | 30.81 |
| | Local taxi charges – From JD office to home | | |
| 12/03/08 | H TAKASE | TOK | 34.56 |
| | Local taxi charges – From JD office to home | | |
| 12/03/08 | Y TAKATAMA | TOK | 11.14 |
| | Local taxi charges – Office to Tokyo District Court | | |
| 12/03/08 | Y TAKATAMA | TOK | 8.33 |
| | Local taxi charges –Tokyo District Court to Office | | |
| 12/05/08 | Y TAKATAMA | TOK | 45.80 |
| | Local taxi charges –From JD office to home | | |
| 12/05/08 | H YOSHIOKA | TOK | 15.72 |
| | Local taxi charges – RT to Tokyo District Court | | |
| 12/08/08 | M NISHI | TOK | 15.82 |
| | Local taxi charges – Office to Tokyo District Court 11/20/08 | | |
| 12/08/08 | M NISHI | TOK | 30.81 |
| | Local taxi charges – From JD office to home 11/20/08 | | |
| 12/08/08 | M NISHI | TOK | 29.88 |
| | Local taxi charges – From JD office to home 11/22/08 | | |
| 12/08/08 | H TAKASE | TOK | 3.33 |
| | Train fare – RT to Bengoshi Kaikan Library 12/02/08 | | |
| 12/09/08 | M NISHI | TOK | 29.88 |
| | Local taxi charges – From JD office to home | | |
| 12/09/08 | E W SEDLAK | TOK | 34.56 |
| | Local taxi charges – From JD office to home | | |
| 12/09/08 | H YOSHIOKA | TOK | 13.95 |
| | Local taxi charges – From JD office to home | | |
| 12/10/08 | M NISHI | TOK | 30.81 |
| | Local taxi charges – From JD office to home | | |
| 12/10/08 | M NISHI | TOK | 30.81 |
| | Local taxi charges – From JD office to home | | |
| 12/10/08 | Y TAKATAMA | TOK | 50.49 |
| | Local taxi charges – From JD office to home | | |

| <i>Date</i> | <i>Timekeeper Name</i> | <i>Location</i> | <i>Amount</i> |
|-------------|--|-----------------|---------------|
| 12/10/08 | H YOSHIOKA | TOK | 13.95 |
| | Local taxi charges – From JD office to home | | |
| 12/11/08 | M ONOGI | TOK | 30.81 |
| | Local taxi charges – From JD office to home 12/10/08 | | |
| 12/11/08 | Y TAKATAMA | TOK | 45.80 |
| | Local taxi charges – From JD office to home | | |
| 12/12/08 | K KATAHIRA | TOK | 3.33 |
| | Train fare – RT to Tokyo Bar Association Library 11/26/08 | | |
| 12/12/08 | R KIMURA | TOK | 61.73 |
| | Local taxi charges – From JD office to home | | |
| 12/12/08 | M ONOGI | TOK | 29.88 |
| | Local taxi charges – From JD office to home 12/11/08 | | |
| 12/12/08 | H YOSHIOKA | TOK | 15.72 |
| | Local taxi charges – Tokyo RT to District Court to receive copies of the documents | | |
| 12/13/08 | H YOSHIOKA | TOK | 13.95 |
| | Local taxi charges – From JD office to home | | |
| 12/15/08 | M NISHI | TOK | 28.94 |
| | Local taxi charges – From JD office to home | | |
| 12/16/08 | H TAKASE | TOK | 33.62 |
| | Local taxi charges – From JD office to home | | |
| 12/16/08 | H YOSHIOKA | TOK | 13.01 |
| | Local taxi charges – From JD office to home | | |
| 12/17/08 | H YOSHIOKA | TOK | 15.82 |
| | Local taxi charges – From JD office to home | | |
| 12/18/08 | Y MORI | TOK | 48.82 |
| | Local taxi charges – From JD office to home | | |
| 12/18/08 | Y TAKATAMA | TOK | 45.80 |
| | Local taxi charges – From JD office to home | | |
| 12/19/08 | H TAKASE | TOK | 3.33 |
| | Train fare – RT to Bengoshi Kaikan Library 12/12/08 | | |
| 12/19/08 | M ONOGI | TOK | 13.01 |
| | Local taxi charges – From JD office to Lehman office | | |
| 12/19/08 | M ONOGI | TOK | 10.20 |
| | Local taxi charges – From Lehman office to JD office | | |
| 12/19/08 | Y TAKATAMA | TOK | 46.74 |
| | Local taxi charges – From JD office to home | | |
| 12/20/08 | M ONOGI | TOK | 28.42 |
| | Local taxi charges – From JD office to home | | |
| 12/20/08 | Y TAKATAMA | TOK | 46.74 |
| | Local taxi charges – From JD office to home | | |
| 12/23/08 | R SATO | TOK | 7.39 |

| <i>Date</i> | <i>Timekeeper Name</i> | <i>Location</i> | <i>Amount</i> |
|--------------------------------------|---|-----------------|-----------------|
| | Local taxi charges – From Komoda Law Office | | |
| 12/23/08 | R SATO | TOK | 1.67 |
| | Train fare – To Komoda Law Office for client meeting | | |
| 12/25/08 | M ONOGI | TOK | 21.44 |
| | Local taxi charges – From JD office to home | | |
| 12/25/08 | Y TAKATAMA | TOK | 25.19 |
| | Local taxi charges – From JD office to home | | |
| | Local Transportation Subtotal | | 1,205.64 |
| GENERAL COMMUNICATION CHARGES | | | |
| 12/05/08 | TOK ACCOUNTING | TOK | 10.00 |
| | Long distance charges through 12/05/08 | | |
| 12/10/08 | R SATO | TOK | 8.33 |
| | Long distance charges 11/21/08 | | |
| 12/11/08 | TOK ACCOUNTING | TOK | 58.00 |
| | Long distance charges through 12/11/08 | | |
| 12/18/08 | TOK ACCOUNTING | TOK | 48.00 |
| | Long distance charges through 12/18/08 | | |
| 12/23/08 | TOK ACCOUNTING | TOK | 10.00 |
| | Long distance charges through 12/23/08 | | |
| 12/24/08 | TOK ACCOUNTING | TOK | 5.00 |
| | Long distance charges 11/27/08 | | |
| 12/30/08 | TOK ACCOUNTING | TOK | 3.00 |
| | Long distance charges through 12/30/08 | | |
| | General Communication Charges Subtotal | | 142.33 |
| MISCELLANEOUS EXPENSES | | | |
| 12/16/08 | E W SEDLAK | TOK | 330.00 |
| | Miscellaneous expenses – ISDA Master Agreement Electronic Format and the User's Guide | | |
| 12/18/08 | R KIMURA | TOK | 20.82 |
| | Miscellaneous expenses – Registration record | | |
| | Miscellaneous Expenses Subtotal | | 350.82 |
| TOTAL | | USD | 2,125.03 |

| <i>Date</i> | <i>Timekeeper Name</i> | <i>Location</i> | <i>Amount</i> |
|-------------------------------|---|-----------------|---------------|
| CERTIFIED COPY CHARGES | | | |
| 01/20/09 | Y TAKATAMA | TOK | 57.79 |
| | Certified copy charges – Copies of the list of creditors regarding LBJ civil rehabilitation | | |
| 01/20/09 | Y TAKATAMA | TOK | 56.29 |
| | Certified copy charges – Copies of the list of creditors regarding LBCM & | | |

| <i>Date</i> | <i>Timekeeper Name</i> | <i>Location</i> | <i>Amount</i> |
|------------------------------|--|-----------------|---------------|
| | LBHJ civil rehabilitation | | |
| | Certified Copy Charges Subtotal | | 114.08 |
| COURIER SERVICES | | | |
| 01/01/09 | TOK ACCOUNTING | TOK | 27.20 |
| | Courier services 01/01/09-01/11/09 | | |
| 01/12/09 | TOK ACCOUNTING | TOK | 8.14 |
| | Courier services 01/12/09 – 01/18/09 | | |
| 01/26/09 | TOK ACCOUNTING | TOK | 20.92 |
| | Courier services 01/26/09-01/31/09 | | |
| | Courier Services Subtotal | | 56.26 |
| GENERAL COMMUNICATION | | | |
| 01/15/09 | TOK ACCOUNTING | TOK | 84.00 |
| | Long distance charges through 01/15/09 | | |
| 01/29/09 | TOK ACCOUNTING | TOK | 21.00 |
| | Long distance charges through 01/29/09 | | |
| | General Communication Subtotal | | 105.00 |
| DUPLICATION CHARGES | | | |
| 01/01/09 | R KIMURA | TOK | 0.11 |
| | Duplication charges | | |
| 01/13/09 | Y ISHIHARA | TOK | 4.43 |
| | Duplication charges | | |
| 01/13/09 | Y ISHIHARA | TOK | 4.43 |
| | Duplication charges | | |
| 01/13/09 | Y ISHIHARA | TOK | 2.21 |
| | Duplication charges | | |
| 01/15/09 | TOK ACCOUNTING | TOK | 106.00 |
| | Duplication charges through 01/15/09 | | |
| 01/16/09 | Y TAKATAMA | TOK | 71.73 |
| | Duplication charges – Copies of Sunrise Finance’s case records | | |
| 01/20/09 | H YOSHIOKA | TOK | 327.28 |
| | Duplication charges | | |
| 01/21/09 | R KIMURA | TOK | 2.21 |
| | Duplication charges | | |
| 01/22/09 | TOK ACCOUNTING | TOK | 107.00 |
| | Duplication charges through 01/22/09 | | |
| 01/29/09 | TOK ACCOUNTING | TOK | 29.00 |
| | Duplication charges through 01/29/09 | | |
| | Duplication Charges Subtotal | | 654.40 |
| LOCAL TRANSPORTATION | | | |
| 01/01/09 | M NISHI | TOK | 31.77 |
| | Local taxi charges – Form JD office to home 12/26/08 | | |
| 01/01/09 | Y TAKATAMA | TOK | 49.70 |

| <i>Date</i> | <i>Timekeeper Name</i> | <i>Location</i> | <i>Amount</i> |
|-------------|---|-----------------|---------------|
| | Local taxi charges – Form JD office to home 12/23/08 | | |
| 01/01/09 | Y TAKATAMA | TOK | 48.71 |
| | Local taxi charges – Form JD office to home 12/25/08 | | |
| 01/01/09 | Y TAKATAMA | TOK | 49.70 |
| | Local taxi charges – Form JD office to home 12/26/08 | | |
| 01/01/09 | Y TAKATAMA | TOK | 7.86 |
| | Local taxi charges – Form office to Tokyo District Court 12/26/08 | | |
| 01/01/09 | Y TAKATAMA | TOK | 8.86 |
| | Local taxi charges – Form Tokyo District Court to office 12/26/08 | | |
| 01/01/09 | H YOSHIKA | TOK | 14.83 |
| | Local taxi charges – Form JD office to home 12/26/08 | | |
| 01/13/09 | M ITO | TOK | 3.54 |
| | Train fare – RT to Roppongi Sta. | | |
| 01/14/09 | R KIMURA | TOK | 7.86 |
| | Local taxi charges – To Minato Legal Affairs Bureau | | |
| 01/14/09 | R KIMURA | TOK | 7.86 |
| | Local taxi charges – From Minato Legal Affairs Bureau | | |
| 01/20/09 | Y TAKATAMA | TOK | 8.86 |
| | Local taxi charges – From office to Tokyo District Court | | |
| 01/20/09 | Y TAKATAMA | TOK | 9.85 |
| | Local taxi charges – From Tokyo District Court to office | | |
| 01/21/09 | R KIMURA | TOK | 7.86 |
| | Local taxi charges – To Minato Legal Affairs Bureau | | |
| 01/21/09 | R KIMURA | TOK | 7.86 |
| | Local taxi charges – From Minato Legal Affairs Bureau | | |
| 01/21/09 | M NISHI | TOK | 30.77 |
| | Local taxi charges – From JD office to home | | |
| 01/21/09 | Y TAKATAMA | TOK | 48.71 |
| | Local taxi charges – From JD office to home | | |
| 01/21/09 | H YOSHIOKA | TOK | 14.83 |
| | Local taxi charges – From JD office to home | | |
| 01/22/09 | M ONOGI | TOK | 30.77 |
| | Local taxi charges – From JD office to home | | |
| 01/22/09 | Y TAKATAMA | TOK | 48.71 |
| | Local taxi charges – From JD office to home | | |
| 01/23/09 | M ITO | TOK | 3.54 |
| | Train fare – RT to Roppongi Sta. | | |
| 01/23/09 | M ITO | TOK | 43.73 |
| | Local taxi charges – From JD office to home | | |
| 01/23/09 | M ONOGI | TOK | 9.85 |
| | Local taxi charges – From JD office to Lehman | | |

| <i>Date</i> | <i>Timekeeper Name</i> | <i>Location</i> | <i>Amount</i> | |
|-------------------------------|---|-----------------|---------------|-----------------|
| 01/23/09 | Y TAKATAMA | TOK | 48.71 | |
| | Local taxi charges – From JD office to home | | | |
| 01/23/09 | H YOSHIOKA | TOK | 9.85 | |
| | Local taxi charges – From JD office to Tokyo District Court 12/26/08 | | | |
| | Local Transportation Subtotal | | | 554.59 |
| POSTAGE CHARGES | | | | |
| 01/09/09 | Y TAKATAMA | TOK | 9.41 | |
| | Postage for filing amendment notification regarding LBJ civil rehabilitation 01/08/09 | | | |
| | Postage Charges Subtotal | | | 9.41 |
| MISCELLANEOUS EXPENSES | | | | |
| 01/01/09 | R KIMURA | TOK | 22.14 | |
| | Fee for Registration record 12/25/08 | | | |
| 01/13/09 | R KIMURA | TOK | 1,107.00 | |
| | Revenue stamps of 10 YK Companies | | | |
| 01/21/09 | R KIMURA | TOK | 332.10 | |
| | Fee for Registration records and seal certificates of 10 YK Companies | | | |
| 01/31/09 | H NAKAO | TOK | 96.60 | |
| | MITSUI SUMITOMO CARD Minji Houmu Kyokai/Commercial Registry obtaining fee | | | |
| | Miscellaneous Expenses Subtotal | | | 1,557.84 |
| TOTAL | | | USD | 3,051.58 |

(F) San Francisco

Detailed Itemization of Expenses of
San Francisco Jones Day Professionals

IN ACCOUNT WITH

JONES DAY

San Francisco Office
555 California Street, 26th Floor
San Francisco, California 94104
(415) 626-3939

Federal Identification Number: 34-0319085

February 28, 2009

593926-600001

Invoice: 32069889

Lehman Brothers Holdings Inc.
1301 Avenue of the Americas
5th Floor
New York, NY 10019

For legal services rendered for the period through January 31, 2009:

CEIDCO/Kontrabecki USD 287,799.00

DISBURSEMENTS & CHARGES

| | |
|-------------------------------|----------|
| Courier Services | 125.00 |
| Court Reporter Fees | 314.05 |
| Document Reproduction Charges | 329.48 |
| Imaging Services | 200.65 |
| Lexis Search Fees | 352.00 |
| Long Distance | 108.07 |
| Postage Charges | 38.36 |
| Travel - Taxi Charges | 17.00 |
| United Parcel Service Charges | 11.43 |
| Video and Electronic Expenses | 49.54 |
| Westlaw Search Fees | 2,265.30 |

3,810.88

TOTAL USD 291,609.88

Remittance of payment can be made by wire transfer to our account as follows:

BANK DETAILS
Bank of America
San Francisco, California

Bank ABA No.
121000358

Swift Code
BOFAUS6S

Account No.
00334-30671

Account Name
Jones Day

PLEASE STATE REFERENCE No: 593926-600001/32069889 IN YOUR PAYMENT

EXHIBIT “E” - FORM OF ORDER

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

| | |
|--|--------------------------|
| -----X | |
| In re | : Chapter 11 Case No. |
| | : |
| LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> , | : 08-13555 (JMP) |
| | : |
| Debtors. | : (Jointly Administered) |
| | : |
| -----X | |

**ORDER APPROVING FIRST INTERIM APPLICATION OF JONES DAY,
SPECIAL COUNSEL TO THE DEBTORS AND DEBTORS IN POSSESSION,
SEEKING ALLOWANCE AND PAYMENT OF INTERIM COMPENSATION AND
REIMBURSEMENT OF EXPENSES UNDER 11 U.S.C. SECTIONS 330 AND 331**

Upon the first interim application (the “Application”)¹ of Jones Day as special counsel for the debtors in the above-captioned cases (collectively, the “Debtors”) for allowance of compensation for professional services rendered and reimbursement of actual and necessary expenses incurred for the period from the Engagement Dates (as defined in the Retention Application) through January 31, 2009; and upon the certification by Simon D. Powell (the “Powell Certification”); the Court having reviewed the Application and the Powell Certification and having considered the statements of counsel and the evidence adduced with respect to the Application at a hearing before the Court (the “Hearing”); and the Court having found that (a) the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, (b) venue is proper in this district pursuant to 28 U.S.C. § 1409, (c) this is a core proceeding pursuant to 28 U.S.C. § 157(b), (d) notice of the Application and the Hearing was sufficient under the circumstances and (e) in light of the circumstances, the requirement of Local Bankruptcy Rule 9013-1 is deemed satisfied or otherwise waived; and the Court having

¹ Unless otherwise defined herein, all capitalized terms used herein shall have the meanings set forth in the Application.

determined that the legal and factual bases set forth in the Motion and the Powell Certification and at the Hearing establish just cause for the relief granted herein;

IT IS HEREBY ORDERED THAT:

1. The Application is granted.
2. Jones Day is awarded on an interim basis compensation for professional services rendered during the Compensation Period in the amount of \$1,258,056.00.
3. Jones Day is awarded on an interim basis reimbursement for actual and necessary expenses incurred by Jones Day during the Compensation Period in the amount of \$10,425.76.
4. The Debtors are authorized and directed to indefeasibly pay to Jones Day the fees and expenses approved in paragraphs 2 and 3 above that have not already been paid pursuant to Jones Day's Monthly Statements for the Compensation Period.

Dated: New York, New York
_____, 2009

UNITED STATES BANKRUPTCY JUDGE

JONES DAY
Ross S. Barr
222 East 41st Street
New York, New York 10017
Telephone: (212) 326-3939
Facsimile: (212) 755-7306

JONES DAY
Simon D. Powell
29th Floor, Edinburgh Tower
The Landmark
15 Queen's Road Central
Hong Kong
Telephone: (852) 2526-6895
Facsimile: (852) 2868-5871

Special Counsel for the Debtors in Possession

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

| | | |
|--|---|------------------------|
| -----X | | |
| In re | : | Chapter 11 Case No. |
| | : | |
| LEHMAN BROTHERS HOLDINGS INC., et al., | : | 08-13555 (JMP) |
| | : | |
| Debtors. | : | (Jointly Administered) |
| | : | |
| -----X | | |

CERTIFICATION OF SIMON D. POWELL

I, Simon D. Powell, certify as follows:

1. I am a partner in the law firm of Jones Day. I submit this certification with respect to application (the “Application”)¹ of Jones Day, special counsel for the debtors in possession in the above-captioned cases (the “Debtors”), for allowance of compensation for professional services rendered, and reimbursement of actual and necessary expenses incurred,

¹ Unless otherwise defined herein, all capitalized terms used herein shall have the meanings set forth in the Application.

for the period from the Engagement Dates (as defined in the Retention Application) through January 31, 2009.

2. I make this certification in accordance with General Order M-151, the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases, adopted by the United States Bankruptcy Court for the Southern District of New York on April 19, 1995 (the "Local Guidelines").

3. In connection therewith, I hereby certify that

(a) I have read the Application;

(b) to the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought in the Application fall within the Local Guidelines and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on January 30, 1996 (the "UST Guidelines") except as specifically noted therein;

(c) except to the extent that fees or disbursements are prohibited by the Local Guidelines or the UST Guidelines, the fees and disbursements sought are billed at rates customarily employed by Jones Day and generally accepted by Jones Day's clients; and

(d) in providing a reimbursable service, Jones Day does not make a profit on that service, whether the service is performed by Jones Day in house or through a third party.

Dated: April 9, 2009
New York, New York

Respectfully submitted,

/s/ Simon D. Powell

Simon D. Powell

JONES DAY

29th Floor, Edinburgh Tower

The Landmark

15 Queen's Road Central

Hong Kong

Telephone: (852) 2526-6895

Facsimile: (852) 2868-5871

SPECIAL COUNSEL FOR THE DEBTORS IN
POSSESSION